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GOVERNOR

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NIKKI R. JACKSON
SECRETARY

2ND QUARTER 2010
KEHP TRUST FUND
STATUS REPORT

(FOR THE PERIOD ENDING JUNE 30, 2010)

In accordance with the provisions of KRS 18A.2254(3)(f), the attached document constitutes the 2nd Quarter, 2010 report on the status of the Kentucky Employees Health Plan (KEHP) Trust Fund. As directed by statute, this report will be provided to the Governor, the Interim Joint Committee on Appropriations and Revenue, the Kentucky Group Health Insurance Board, and the Advisory Committee of State Health Insurance Subscribers.

The report includes, as of June 30, 2010:

1. The current balance of the trust fund;
2. A detailed description of all income to the trust fund;
3. A detailed description of all receipts due to the trust fund;
4. The total amount of payments made for claims from the trust fund;
5. A detailed description of all payments made to the third party administrator (TPA);
6. Current enrollment data;
7. Any other information provided by the Secretary; and
8. Any other information requested by the Interim Joint Committee on Appropriations and Revenue.
9. Additional reports provided for 2nd and 4th quarter reports:
 - a. A projection of medical claims incurred but not yet reported that are considered liabilities to the trust fund
 - b. A statement of any other trust fund liabilities
 - c. A detailed calculation of premium rates including base claims, trend assumptions, administrative fees and any benefit and plan changes

- d. A detailed description of the current in-state and out-of-state networks provided under the plan;
- e. Specific data regarding the TPA's performance, including
 - i. Results or outcomes of disease management and wellness programs;
 - ii. Results of case management audits and educational and communication efforts;
 - iii. Comparison of actual measurable results to contract performance guarantees

1. Current Trust Fund Balance:

As of June 30, 2010, the balance of the self-insurance trust fund was \$74,421,066.18, which includes accounting for the 2006–2010 plan years. Along with the detailed transactions, summary reports for each plan year, as well as a combined summary, have been provided.

2-5. Detailed Description of Trust Fund Transactions:

Detailed transactions of the trust fund are contained in **Attachment A**. Monthly detailed transaction reports have been provided to the Legislative Research Commission. A month by month summary of the Trust Fund accounting by premiums, interest income, drug rebates, claims and ASO fees is included as **Attachment B**.

6. Current Enrollment Data:

Included as **Attachment C** are charts that show the number of employees and the number of lives covered under the plan. The totals shown reflect the same information as provided in the previous report, updated to include the most recent quarter's data.

7. Additional Information Provided by the Secretary of the Personnel Cabinet:

No additional information has been provided by the Secretary for inclusion in this report.

8. Additional Information as Requested by the Committee:

No additional information has been requested by the Committee for inclusion in this report.

9. Additional reports provided for 2nd and 4th quarter reports:**a. A projection of medical claims incurred but not yet reported that are considered liabilities to the trust fund:**

As of June 30, 2010, the estimated IBNR related to medical claims was \$63,665,000; the estimated IBNR related to pharmacy claims was \$7,470,000; and the estimated IBNR related to claims administration was \$3,889,000, for a total IBNR of \$75,024,000. These figures are provided by KEHP consultant PricewaterhouseCoopers (PWC) and reflect PWC's best estimates regarding IBNR calculations. These figures do not include projections related to the stand-alone HRA, which are estimated in Appendix C of PWC's IBNR estimate. PWC's projections of claims IBNR are included in the report appended hereto as **Attachment D**.

b. A statement of any other trust fund liabilities:

Other trust fund liabilities as of June 30, 2010 appear to include accounts payable in the amount of \$16,839,110; accrued expenses in the amount of \$99,939; total claim adjustment liabilities in the amount of \$3,889,000; a premium deficiency reserve in the amount of \$636,000; current compensated absences in the amount of \$119,013; and long term compensated absences in the amount of \$101,689. These figures have been developed on an accrual basis and are all unaudited.

c. A detailed calculation of premium rates including base claims, trend assumptions, administrative fees and any benefit and plan changes:

As required by Kentucky Revised Statute (KRS) 18A.2254(1)(a), premium rates for the 2011 Plan Year are set forth in the 2011 KEHP Benefits Selection Guide, which has been filed as a part of and appended to 101 Kentucky Administrative Regulation (KAR) 210.

d. A detailed description of the current in-state and out-of-state networks provided under the plan;

Due to the addition of new providers and termination of established providers, provider networks change on a continuous basis and printed directories are often incomplete. As a result, KEHP's Third Party Administrator (TPA) — Humana — encourages the use of on-line provider directories, which are updated at least weekly. The link to Humana's *Physician Finder Plus*, which provides the capability to search for a provider based on provider type and location, is: <http://www.humana.com/members/explore/> (the "Provider Search" feature is located at the bottom right of the page). Humana's Customer Service Center can provide assistance in locating a participating provider. Other than normal provider contracting activities, no proposed network changes are currently pending,

e. Specific data regarding the TPA's performance, including**i. Results or outcomes of disease management and wellness programs:**

Results or outcomes of disease management and wellness programs are included in **Attachment E**, which contains information provided by Humana's disease management subcontractor, Active Health Management.

Additional results or outcomes of disease management and wellness programs are included in **Attachment F**, which contains information provided by Humana and the Department of Employee Insurance (DEI).

ii. Results of case management audits and educational and communication efforts:

Results or outcomes of case management and educational and communication efforts are included in **Attachment E**, which contains information provided by Humana's case management and utilization management subcontractor, Active Health Management.

iii. Comparison of actual measurable results to contract performance guarantees:

KEHP's Third Party Administrator (TPA) — Humana — met all contract performance standards for the 2nd Quarter of 2010. A comparison of actual measurable results to contract performance guarantees is included in the report appended hereto as **Attachment G**.

KEHP's Pharmacy Benefits Manager (PBM) — Express Scripts — likewise met all contract performance standards for the 4th Quarter of 2009. A comparison of actual measurable results to contract performance guarantees is included in the report appended hereto as **Attachment H**.

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Attachment A

2nd Quarter, 2010
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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance</u>	<u>\$44,291,632.29</u>			
04/02/10	EARNED INTEREST INCOME MAR 10	19.79	110	Interest Income	2006
04/27/10	MEDICAL ESCHEATS 2006	82.43	201	Medical Claims	2006
04/27/10	MEDICAL VOIDS 2006	113.85	201	Medical Claims	2006
04/01/10	PY06 MEDICAL CLAIMS FOR 4/01/2010	(528.57)	201	Medical Claims	2006
04/08/10	PAYMENT OF INSURANCE CLAIMS 2006	(1,523.88)	201	Medical Claims	2006
04/12/10	PAYMENT OF INSURANCE CLAIMS 2006	(787.14)	201	Medical Claims	2006
04/26/10	PAYMENT OF INSURANCE CLAIMS 2006	(2,241.17)	201	Medical Claims	2006
04/29/10	PAYMENT OF INSURANCE CLAIMS 2006	(40.00)	201	Medical Claims	2006
04/02/10	EARNED INTEREST INCOME MAR 10	121.82	110	Interest Income	2007
04/27/10	MEDICAL ESCHEATS 2007	98.65	201	Medical Claims	2007
04/27/10	MEDICAL VOIDS 2007	286.63	201	Medical Claims	2007
04/01/10	PY07 MEDICAL CLAIMS FOR 4/01/2010	(5,688.79)	201	Medical Claims	2007
04/05/10	PAYMENT OF INSURANCE CLAIMS 2007	(732.96)	201	Medical Claims	2007
04/08/10	PAYMENT OF INSURANCE CLAIMS 2007	(2,982.55)	201	Medical Claims	2007
04/12/10	PAYMENT OF INSURANCE CLAIMS 2007	(486.59)	201	Medical Claims	2007
04/15/10	PAYMENT OF INSURANCE CLAIMS 2007	(41.64)	201	Medical Claims	2007
04/20/10	PAYMENT OF INSURANCE CLAIMS 2007	(2,104.44)	201	Medical Claims	2007
04/22/10	PAYMENT OF INSURANCE CLAIMS 2007	(4,818.98)	201	Medical Claims	2007
04/26/10	PAYMENT OF INSURANCE CLAIMS 2007	(5,168.35)	201	Medical Claims	2007
04/29/10	PAYMENT OF INSURANCE CLAIMS 2007	(118.89)	201	Medical Claims	2007
04/09/10	DOUBLE DIPPER REPAYMENT	20.00	204	HRA Waiver Claims	2007
04/27/10	CLAIM RECOVERY JANUARY & FEBRUARY 2010 HRA WAIVER	255.20	204	HRA Waiver Claims	2007
04/02/10	EARNED INTEREST INCOME MAR 10	240.00	110	Interest Income	2008
04/27/10	INTEREST EARNED @ NATIONAL CITY 1st QTR PLAN YEAR 08	2.97	110	Interest Income	2008
04/01/10	PY08 MEDICAL VOIDS FOR FEB 2010	92.37	201	Medical Claims	2008
04/27/10	MEDICAL VOIDS 2008	2,692.58	201	Medical Claims	2008
04/27/10	MEDICAL ESCHEATS 2008	12,553.29	201	Medical Claims	2008
04/01/10	PY08 MEDICAL CLAIMS FOR 4/01/2010	(21,089.44)	201	Medical Claims	2008
04/05/10	PAYMENT OF INSURANCE CLAIMS 2008	(8,369.54)	201	Medical Claims	2008
04/08/10	PAYMENT OF INSURANCE CLAIMS 2008	(36,639.82)	201	Medical Claims	2008
04/12/10	PAYMENT OF INSURANCE CLAIMS 2008	(11,208.97)	201	Medical Claims	2008
04/15/10	PAYMENT OF INSURANCE CLAIMS 2008	(4,854.10)	201	Medical Claims	2008
04/20/10	PAYMENT OF INSURANCE CLAIMS 2008	(15,712.28)	201	Medical Claims	2008
04/21/10	PAYMENT OF INSURANCE CLAIMS 2008	(41.71)	201	Medical Claims	2008

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/22/10	PAYMENT OF INSURANCE CLAIMS 2008	(20,378.83)	201	Medical Claims	2008
04/26/10	PAYMENT OF INSURANCE CLAIMS 2008	(21,678.91)	201	Medical Claims	2008
04/29/10	PAYMENT OF INSURANCE CLAIMS 2008	(36,258.10)	201	Medical Claims	2008
04/27/10	CLAIM RECOVERY JANUARY & FEBRUARY 2010 HRA WAIVER	4,769.85	204	HRA Waiver Claims	2008
04/13/10	HRA CLAIM PAYMENTS (HRA WAIVER)	50.00	204	HRA Waiver Claims	2008
04/06/10	EXPRESS SCRIPTS (04/06/2010)	5.99	301	Pharmacy Claims	2008
04/13/10	EXPRESS SCRIPTS (04/13/2010)	(38.50)	301	Pharmacy Claims	2008
04/20/10	EXPRESS SCRIPTS (04/20/2010)	211.37	301	Pharmacy Claims	2008
04/01/10	EXPRESS SCRIPTS INC (03/30/10)	(3.89)	302	Express Scripts Admin	2008
04/20/10	EXPRESS SCRIPTS INC (04/13/10)	(2.50)	302	Express Scripts Admin	2008
04/22/10	EXPRESS SCRIPTS INC (04/20/10)	(4.17)	302	Express Scripts Admin	2008
03/31/10	MEDICAL DEPOSIT for 03/31/2010	13.43	101	Premiums	2009
04/01/10	MEDICAL DEPOSIT for 04/01/2010	413.19	101	Premiums	2009
04/06/10	COBRA SUBSIDY 3RD QTR 2009	101,638.14	101	Premiums	2009
04/06/10	COBRA SUBSIDY 2ND QTR 2009	22,710.67	101	Premiums	2009
04/08/10	VARIOUS PREMIUM PAYMENTS	285.52	101	Premiums	2009
04/12/10	VARIOUS PREMIUM PAYMENTS	230.92	101	Premiums	2009
04/15/10	VARIOUS PREMIUM PAYMENTS	503.88	101	Premiums	2009
04/20/10	VARIOUS PREMIUM PAYMENTS	25.00	101	Premiums	2009
04/21/10	VARIOUS PREMIUM PAYMENTS	12.50	101	Premiums	2009
04/26/10	VARIOUS PREMIUM PAYMENTS	46.00	101	Premiums	2009
04/29/10	VARIOUS PREMIUM PAYMENTS	308.28	101	Premiums	2009
04/12/10	Hlth Ins Refund	(698.90)	101	Premiums	2009
04/12/10	ARRA SUBSIDY REFUND FOR COBRA	(722.78)	101	Premiums	2009
04/15/10	Hlth Ins Refund	(56.00)	101	Premiums	2009
04/15/10	Hlth Ins Refund	(420.04)	101	Premiums	2009
04/22/10	Hlth Ins Refund	(167.32)	101	Premiums	2009
04/29/10	Hlth Ins Refund	(2,552.20)	101	Premiums	2009
04/02/10	EARNED INTEREST INCOME MAR 10	(274.16)	110	Interest Income	2009
04/06/10	INTEREST - COBRA SUBSIDY 3RD QTR 2009	200.37	110	Interest Income	2009
04/06/10	INTEREST - COBRA SUBSIDY 2ND QTR 2009	222.14	110	Interest Income	2009
04/27/10	INTEREST EARNED @ NATIONAL CITY 1st QTR PLAN YEAR 09	45.25	110	Interest Income	2009
04/27/10	INTEREST EARNED @ BOA 1st QTR 2010 HRA WAIVER PLAN YEAR 09	0.15	110	Interest Income	2009
04/01/10	PY09 MEDICAL VOIDS FOR FEB 2010	29,978.01	201	Medical Claims	2009
04/27/10	MEDICAL VOIDS 2009	53,212.85	201	Medical Claims	2009
04/01/10	PY09 MEDICAL CLAIMS FOR 4/01/2010	(499,375.23)	201	Medical Claims	2009
04/05/10	PAYMENT OF INSURANCE CLAIMS 2009	(259,321.53)	201	Medical Claims	2009
04/08/10	PAYMENT OF INSURANCE CLAIMS 2009	(404,740.94)	201	Medical Claims	2009
04/12/10	PAYMENT OF INSURANCE CLAIMS	(240,208.42)	201	Medical Claims	2009

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	2009				
04/14/10	PAYMENT OF INSURANCE CLAIMS 2009	(219.65)	201	Medical Claims	2009
04/15/10	PAYMENT OF INSURANCE CLAIMS 2009	(342,522.08)	201	Medical Claims	2009
04/20/10	PAYMENT OF INSURANCE CLAIMS 2009	(266,639.24)	201	Medical Claims	2009
04/20/10	PAYMENT OF INSURANCE CLAIMS 2009	(48.74)	201	Medical Claims	2009
04/22/10	PAYMENT OF INSURANCE CLAIMS 2009	(279,591.17)	201	Medical Claims	2009
04/26/10	PAYMENT OF INSURANCE CLAIMS 2009	(219,373.49)	201	Medical Claims	2009
04/29/10	PAYMENT OF INSURANCE CLAIMS 2009	(448,495.95)	201	Medical Claims	2009
04/27/10	CLAIM RECOVERY JANUARY & FEBRUARY 2010 HRA SELECT	6,946.61	203	HRA Select Claims	2009
03/31/10	PY09 HRA SELECT CLAIMS FOR 03/31/10	(13,858.16)	203	HRA Select Claims	2009
04/01/10	PY09 HRA SELECT CLAIMS FOR 4/01/2010	(9,021.87)	203	HRA Select Claims	2009
04/02/10	PY09 HRA SELECT CLAIMS FOR 4/02/2010	(6,511.31)	203	HRA Select Claims	2009
04/05/10	HRA CLAIM PAYMENTS (HRA SELECT)	(8,657.41)	203	HRA Select Claims	2009
04/06/10	HRA CLAIM PAYMENTS (HRA SELECT)	(11,101.82)	203	HRA Select Claims	2009
04/07/10	HRA CLAIM PAYMENTS (HRA SELECT)	(13,397.46)	203	HRA Select Claims	2009
04/08/10	HRA CLAIM PAYMENTS (HRA SELECT)	(6,726.37)	203	HRA Select Claims	2009
04/09/10	HRA CLAIM PAYMENTS (HRA SELECT)	(411.00)	203	HRA Select Claims	2009
04/12/10	HRA CLAIM PAYMENTS (HRA SELECT)	(3,399.97)	203	HRA Select Claims	2009
04/13/10	HRA CLAIM PAYMENTS (HRA SELECT)	(2,270.48)	203	HRA Select Claims	2009
04/14/10	HRA CLAIM PAYMENTS (HRA SELECT)	(122.56)	203	HRA Select Claims	2009
04/15/10	HRA CLAIM PAYMENTS (HRA SELECT)	(673.62)	203	HRA Select Claims	2009
04/16/10	PY09 HRA SELECT CLAIMS FOR 4/16/2010	(2,579.20)	203	HRA Select Claims	2009
04/19/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,303.87)	203	HRA Select Claims	2009
04/20/10	HRA CLAIM PAYMENTS (HRA SELECT)	(3,662.26)	203	HRA Select Claims	2009
04/21/10	HRA CLAIM PAYMENTS (HRA SELECT)	(583.80)	203	HRA Select Claims	2009
04/22/10	HRA CLAIM PAYMENTS (HRA SELECT)	(2,059.37)	203	HRA Select Claims	2009
04/23/10	HRA CLAIM PAYMENTS (HRA SELECT)	(5,992.71)	203	HRA Select Claims	2009
04/26/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,183.96)	203	HRA Select Claims	2009
04/27/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,852.63)	203	HRA Select Claims	2009
04/28/10	HRA CLAIM PAYMENTS (HRA SELECT)	(661.15)	203	HRA Select Claims	2009
04/29/10	HRA CLAIM PAYMENTS (HRA SELECT)	(695.84)	203	HRA Select Claims	2009
04/27/10	CLAIM RECOVERY JANUARY & FEBRUARY 2010 HRA WAIVER	51,778.81	204	HRA Waiver Claims	2009
03/31/10	PY09 HRA WAIVER CLAIMS FOR 03/31/10	(58,387.90)	204	HRA Waiver Claims	2009
04/01/10	PY09 HRA WAIVER CLAIMS FOR 4/01/2010	(64,774.57)	204	HRA Waiver Claims	2009
04/02/10	PY09 HRA WAIVER CLAIMS FOR 4/02/2010	(76,726.97)	204	HRA Waiver Claims	2009
04/05/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(102,647.14)	204	HRA Waiver Claims	2009
04/06/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(78,890.41)	204	HRA Waiver Claims	2009
04/07/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(79,831.16)	204	HRA Waiver Claims	2009
04/08/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(70,802.48)	204	HRA Waiver Claims	2009

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/09/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(14,368.77)	204	HRA Waiver Claims	2009
04/12/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(21,111.56)	204	HRA Waiver Claims	2009
04/13/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(8,246.63)	204	HRA Waiver Claims	2009
04/14/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(12,846.14)	204	HRA Waiver Claims	2009
04/15/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(7,769.20)	204	HRA Waiver Claims	2009
04/16/10	PY09 HRA WAIVER CLAIMS FOR 4/16/2010	(3,654.54)	204	HRA Waiver Claims	2009
04/19/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(976.86)	204	HRA Waiver Claims	2009
04/20/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(5,036.36)	204	HRA Waiver Claims	2009
04/21/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(3,866.51)	204	HRA Waiver Claims	2009
04/22/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(5,984.48)	204	HRA Waiver Claims	2009
04/23/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(9,491.26)	204	HRA Waiver Claims	2009
04/26/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(6,410.18)	204	HRA Waiver Claims	2009
04/27/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(5,999.22)	204	HRA Waiver Claims	2009
04/28/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(5,009.78)	204	HRA Waiver Claims	2009
04/29/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(512.80)	204	HRA Waiver Claims	2009
04/06/10	EXPRESS SCRIPTS (04/06/2010)	(587.44)	301	Pharmacy Claims	2009
04/13/10	EXPRESS SCRIPTS (04/13/2010)	773.50	301	Pharmacy Claims	2009
04/20/10	EXPRESS SCRIPTS (04/20/2010)	498.65	301	Pharmacy Claims	2009
04/27/10	EXPRESS SCRIPTS (04/27/2010)	2,393.24	301	Pharmacy Claims	2009
04/09/10	ESCRIP 2009 PERFORMANCE GUARANTEE	37,645.07	302	Express Scripts Admin	2009
04/01/10	EXPRESS SCRIPTS INC (03/30/10)	(296.39)	302	Express Scripts Admin	2009
04/07/10	EXPRESS SCRIPTS INC (04/06/10)	(43.89)	302	Express Scripts Admin	2009
04/20/10	EXPRESS SCRIPTS INC (04/13/10)	(72.78)	302	Express Scripts Admin	2009
04/22/10	EXPRESS SCRIPTS INC (04/20/10)	(70.28)	302	Express Scripts Admin	2009
04/29/10	EXPRESS SCRIPTS INC (04/27/10)	(1.39)	302	Express Scripts Admin	2009
04/15/10	NSF check #2741	(41.25)	101	Premiums	2010
04/15/10	Invalid Account ePay tran# 6499191	(2,949.38)	101	Premiums	2010
03/22/10	KRS #31100 HEALTH PREMIUM	155,120.47	101	Premiums	2010
03/31/10	MEDICAL DEPOSIT for 03/31/2010	731,766.46	101	Premiums	2010
04/01/10	MEDICAL DEPOSIT for 04/01/2010	872,969.57	101	Premiums	2010
04/01/10	KCTCS #45470 PREMIUM PAYMENT MAR 2010	2,774,999.59	101	Premiums	2010
04/05/10	VARIOUS PREMIUM PAYMENTS	906,058.15	101	Premiums	2010
04/06/10	VARIOUS PREMIUM PAYMENTS	117,402.12	101	Premiums	2010
04/06/10	VARIOUS PREMIUM PAYMENTS	1,103,903.62	101	Premiums	2010
04/07/10	VARIOUS PREMIUM PAYMENTS	214,993.59	101	Premiums	2010
04/08/10	VARIOUS PREMIUM PAYMENTS	139,932.47	101	Premiums	2010
04/09/10	VARIOUS PREMIUM PAYMENTS	442,127.40	101	Premiums	2010
04/12/10	VARIOUS PREMIUM PAYMENTS	694,057.23	101	Premiums	2010
04/13/10	VARIOUS PREMIUM PAYMENTS	118,376.06	101	Premiums	2010
04/14/10	VARIOUS PREMIUM PAYMENTS	291,437.88	101	Premiums	2010
04/15/10	COBRA PREMIUMS JAN 2010	239,866.27	101	Premiums	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/15/10	VARIOUS PREMIUM PAYMENTS	583,977.91	101	Premiums	2010
04/16/10	MEDICAL DEPOSIT for 04/16/2010	661,516.45	101	Premiums	2010
04/19/10	VARIOUS PREMIUM PAYMENTS	205,708.39	101	Premiums	2010
04/19/10	JENKINS #00276 PREMIUM PAYMENT	7,351.24	101	Premiums	2010
04/20/10	VARIOUS PREMIUM PAYMENTS	118,877.61	101	Premiums	2010
04/20/10	COBRA PREMIUMS MAR 2010	235,268.92	101	Premiums	2010
04/21/10	VARIOUS PREMIUM PAYMENTS	145,092.10	101	Premiums	2010
04/22/10	VARIOUS PREMIUM PAYMENTS	187,155.53	101	Premiums	2010
04/26/10	VARIOUS PREMIUM PAYMENTS	1,992,843.78	101	Premiums	2010
04/27/10	VARIOUS PREMIUM PAYMENTS	197,842.11	101	Premiums	2010
04/28/10	VARIOUS PREMIUM PAYMENTS	555,857.07	101	Premiums	2010
04/29/10	VARIOUS PREMIUM PAYMENTS	92,329.17	101	Premiums	2010
04/30/10	VARIOUS PREMIUM PAYMENTS	309,322.47	101	Premiums	2010
03/31/10	VARIOUS 2010 PREMIUM PMTS	170,940.55	101	Premiums	2010
04/02/10	VARIOUS 2010 PREMIUM PMTS	1,664,333.69	101	Premiums	2010
04/02/10	VARIOUS 2010 PREMIUM PMTS	136,400.19	101	Premiums	2010
04/02/10	VARIOUS 2010 PREMIUM PMTS	583.72	101	Premiums	2010
04/10/10	VARIOUS 2010 PREMIUM PMTS	2,929.38	101	Premiums	2010
04/06/10	VARIOUS 2010 PREMIUM PMTS	9,001.90	101	Premiums	2010
04/07/10	VARIOUS 2010 PREMIUM PMTS	57,899.76	101	Premiums	2010
04/08/10	VARIOUS 2010 PREMIUM PMTS	23,781.98	101	Premiums	2010
04/09/10	VARIOUS 2010 PREMIUM PMTS	29,564.74	101	Premiums	2010
04/23/10	VARIOUS 2010 PREMIUM PMTS	116,849.20	101	Premiums	2010
04/13/10	VARIOUS EPAY PREMIUMS	16,376.70	101	Premiums	2010
04/16/10	VARIOUS 2010 PREMIUM PMTS	1,782.42	101	Premiums	2010
04/16/10	VARIOUS EPAY PREMIUMS	19,005.52	101	Premiums	2010
04/12/10	VARIOUS 2010 PREMIUM PMTS	17,038.04	101	Premiums	2010
04/15/10	VARIOUS 2010 PREMIUM PMTS	61,398.68	101	Premiums	2010
04/15/10	VARIOUS EPAY PREMIUMS	126,438.92	101	Premiums	2010
04/16/10	VARIOUS 2010 PREMIUM PMTS	2,929.38	101	Premiums	2010
04/20/10	VARIOUS EPAY PREMIUMS	17,168.62	101	Premiums	2010
04/23/10	VARIOUS 2010 PREMIUM PMTS	8,012.50	101	Premiums	2010
04/20/10	VARIOUS EPAY PREMIUMS	4,479.70	101	Premiums	2010
04/22/10	VARIOUS 2010 PREMIUM PMTS	48,807.24	101	Premiums	2010
04/30/10	VARIOUS EPAY PREMIUMS	13,459.38	101	Premiums	2010
04/22/10	VARIOUS 2010 PREMIUM PMTS	13,732.74	101	Premiums	2010
04/26/10	VARIOUS EPAY PREMIUMS	369,731.86	101	Premiums	2010
04/30/10	VARIOUS EPAY PREMIUMS	241,346.66	101	Premiums	2010
04/24/10	VARIOUS 2010 PREMIUM PMTS	73,907.80	101	Premiums	2010
04/30/10	VARIOUS EPAY PREMIUMS	138,511.76	101	Premiums	2010
04/05/10	Hlth Ins Refund	(803.77)	101	Premiums	2010
04/08/10	Hlth Ins Refund	(392.84)	101	Premiums	2010
04/08/10	Hlth Ins Refund	(756.11)	101	Premiums	2010
04/12/10	Hlth Ins Refund	(120.60)	101	Premiums	2010
04/12/10	ARRA SUBSIDY REFUND FOR COBRA	(787.82)	101	Premiums	2010
04/15/10	Hlth Ins Refund	(5,242.14)	101	Premiums	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/15/10	Hlth Ins Refund	(798.68)	101	Premiums	2010
04/15/10	Hlth Ins Refund	(2,594.21)	101	Premiums	2010
04/15/10	Hlth Ins Refund	(3,115.74)	101	Premiums	2010
04/15/10	Hlth Ins Refund	(837.95)	101	Premiums	2010
04/15/10	Hlth Ins Refund	(1,651.83)	101	Premiums	2010
04/16/10	Hlth Ins Refund	(2,126.00)	101	Premiums	2010
04/19/10	Hlth Ins Refund	(678.41)	101	Premiums	2010
04/19/10	Hlth Ins Refund	(5,576.15)	101	Premiums	2010
04/19/10	Hlth Ins Refund	(1,224.36)	101	Premiums	2010
04/22/10	Hlth Ins Refund	(886.17)	101	Premiums	2010
04/22/10	Hlth Ins Refund	(635.85)	101	Premiums	2010
04/27/10	Hlth Ins Refund	(2,943.28)	101	Premiums	2010
04/20/10	COBRA REFUND	(868.49)	101	Premiums	2010
04/22/10	Hlth Ins Refund	(136.63)	101	Premiums	2010
04/29/10	Hlth Ins Refund	(1,479.07)	101	Premiums	2010
04/01/10	UPPS PREMIUM PAYMENT MAR 2010	24,909,297.66	101	Premiums	2010
04/01/10	KDE PREMIUMS MARCH 2010 BILL PERIOD	52,557,472.60	101	Premiums	2010
04/12/10	KRS 4/10 PREMIUMS	22,633,052.68	101	Premiums	2010
04/09/10	85000 KTRS 4/10 PREMIUMS	11,605,529.65	101	Premiums	2010
04/08/10	HRA CONTRIBUTION	376,075.00	102	HRA Waiver Contribution	2010
04/27/10	HRA CONTRIBUTION	388,201.92	102	HRA Waiver Contribution	2010
04/15/10	HRA SUPPLEMENTAL	175.00	102	HRA Waiver Contribution	2010
03/31/10	HRA DEPOSIT for 03/31/2010	2,100.00	102	HRA Waiver Contribution	2010
04/05/10	HRA (QUASI) DEPOSIT	612.50	102	HRA Waiver Contribution	2010
04/06/10	HRA (QUASI) DEPOSIT	525.00	102	HRA Waiver Contribution	2010
04/09/10	HRA (QUASI) DEPOSIT	350.00	102	HRA Waiver Contribution	2010
04/09/10	HRA (UPPS) DEPOSIT	87.50	102	HRA Waiver Contribution	2010
04/12/10	HRA (QUASI) DEPOSIT	87.50	102	HRA Waiver Contribution	2010
04/15/10	HRA (QUASI) DEPOSIT	612.50	102	HRA Waiver Contribution	2010
04/15/10	HRA (UPPS) DEPOSIT	175.00	102	HRA Waiver Contribution	2010
04/16/10	HSA DEPOSIT for 04/16/2010	612.50	102	HRA Waiver Contribution	2010
04/22/10	HRA (QUASI) DEPOSIT	87.50	102	HRA Waiver Contribution	2010
04/26/10	HRA (QUASI) DEPOSIT	175.00	102	HRA Waiver Contribution	2010
04/26/10	HRA (QUASI) DEPOSIT	87.50	102	HRA Waiver Contribution	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/26/10	HRA (QUASI) DEPOSIT	175.00	102	HRA Waiver Contribution	2010
04/29/10	HRA (QUASI) DEPOSIT	612.50	102	HRA Waiver Contribution	2010
04/30/10	HRA (QUASI) DEPOSIT	1,400.00	102	HRA Waiver Contribution	2010
04/07/10	HRA WAIVER QUASI 2010	1,575.00	102	HRA Waiver Contribution	2010
04/16/10	HRA WAIVER QUASI 2010	175.00	102	HRA Waiver Contribution	2010
04/12/10	HRA WAIVER QUASI 2010	262.50	102	HRA Waiver Contribution	2010
04/15/10	HRA WAIVER QUASI 2010	87.50	102	HRA Waiver Contribution	2010
04/20/10	HRA WAIVER QUASI 2010	612.50	102	HRA Waiver Contribution	2010
04/05/10	HRA Refund	(87.50)	102	HRA Waiver Contribution	2010
04/08/10	2010 UPPS HRA Refund	(87.50)	102	HRA Waiver Contribution	2010
04/15/10	HRA Refund	(350.00)	102	HRA Waiver Contribution	2010
04/15/10	HRA Refund	(262.50)	102	HRA Waiver Contribution	2010
04/22/10	HRA Refund	(350.00)	102	HRA Waiver Contribution	2010
04/22/10	HRA Refund	(1,050.00)	102	HRA Waiver Contribution	2010
04/27/10	HRA Refund	(262.50)	102	HRA Waiver Contribution	2010
04/23/10	KDE HRA WAIVER APR 2010	3,486,262.50	102	HRA Waiver Contribution	2010
04/02/10	EARNED INTEREST INCOME MAR 10	348.34	110	Interest Income	2010
04/27/10	INTEREST EARNED @ NATIONAL CITY 1st QTR PLAN YEAR 10	4,869.29	110	Interest Income	2010
04/27/10	INTEREST EARNED @ BOA 1st QTR 2010 HRA WAIVER PLAN YEAR 10	3.65	110	Interest Income	2010
04/27/10	INTEREST EARNED @ BOA 1st QTR 2010 HRA WAIVER PLAN YEAR 10	0.31	110	Interest Income	2010
04/01/10	PY10 MEDICAL VOIDS FOR FEB 2010	1,927.74	201	Medical Claims	2010
04/27/10	MEDICAL VOIDS 2010	221,997.73	201	Medical Claims	2010
04/01/10	PY10 MEDICAL CLAIMS FOR 4/01/2010	(11,416,392.31)	201	Medical Claims	2010
04/05/10	PAYMENT OF INSURANCE CLAIMS 2010	(6,775,459.92)	201	Medical Claims	2010
04/06/10	PAYMENT OF INSURANCE CLAIMS 2010	(66.40)	201	Medical Claims	2010
04/07/10	PAYMENT OF INSURANCE CLAIMS 2010	(58.80)	201	Medical Claims	2010
04/08/10	PAYMENT OF INSURANCE CLAIMS 2010	(14,638,987.21)	201	Medical Claims	2010
04/09/10	PAYMENT OF INSURANCE CLAIMS 2010	(93.06)	201	Medical Claims	2010
04/12/10	PAYMENT OF INSURANCE CLAIMS 2010	(7,879,461.41)	201	Medical Claims	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/13/10	PAYMENT OF INSURANCE CLAIMS 2010	(7.12)	201	Medical Claims	2010
04/14/10	PAYMENT OF INSURANCE CLAIMS 2010	(5,998.25)	201	Medical Claims	2010
04/15/10	PAYMENT OF INSURANCE CLAIMS 2010	(15,137,047.18)	201	Medical Claims	2010
04/16/10	PAYMENT OF INSURANCE CLAIMS 2010	(5.06)	201	Medical Claims	2010
04/20/10	PAYMENT OF INSURANCE CLAIMS 2010	(7,944,542.33)	201	Medical Claims	2010
04/22/10	PAYMENT OF INSURANCE CLAIMS 2010	(7,072,768.37)	201	Medical Claims	2010
04/23/10	PAYMENT OF INSURANCE CLAIMS 2010	(733.26)	201	Medical Claims	2010
04/26/10	PAYMENT OF INSURANCE CLAIMS 2010	(6,839,380.13)	201	Medical Claims	2010
04/29/10	PAYMENT OF INSURANCE CLAIMS 2010	(8,345,671.87)	201	Medical Claims	2010
04/21/10	KDE APR 2010 ASO FEE PMT	19,490.60	202	Humana Admin	2010
04/13/10	HUMANA ASO FEES APR 2010	(5,500,552.48)	202	Humana Admin	2010
04/27/10	CLAIM RECOVERY JANUARY & FEBRUARY 2010 HRA SELECT	1,304.36	203	HRA Select Claims	2010
03/31/10	PY10 HRA SELECT CLAIMS FOR 03/31/10	(40,554.14)	203	HRA Select Claims	2010
04/01/10	PY10 HRA SELECT CLAIMS FOR 4/01/2010	(55,523.74)	203	HRA Select Claims	2010
04/02/10	PY10 HRA SELECT CLAIMS FOR 4/02/2010	(59,197.97)	203	HRA Select Claims	2010
04/05/10	HRA CLAIM PAYMENTS (HRA SELECT)	(136,476.68)	203	HRA Select Claims	2010
04/06/10	HRA CLAIM PAYMENTS (HRA SELECT)	(18,257.07)	203	HRA Select Claims	2010
04/07/10	HRA CLAIM PAYMENTS (HRA SELECT)	(38,471.62)	203	HRA Select Claims	2010
04/08/10	HRA CLAIM PAYMENTS (HRA SELECT)	(67,740.76)	203	HRA Select Claims	2010
04/09/10	HRA CLAIM PAYMENTS (HRA SELECT)	(68,519.60)	203	HRA Select Claims	2010
04/12/10	HRA CLAIM PAYMENTS (HRA SELECT)	(144,538.04)	203	HRA Select Claims	2010
04/13/10	HRA CLAIM PAYMENTS (HRA SELECT)	(21,260.52)	203	HRA Select Claims	2010
04/14/10	HRA CLAIM PAYMENTS (HRA SELECT)	(46,829.28)	203	HRA Select Claims	2010
04/15/10	HRA CLAIM PAYMENTS (HRA SELECT)	(65,410.83)	203	HRA Select Claims	2010
04/16/10	PY10 HRA SELECT CLAIMS FOR 4/16/2010	(62,796.57)	203	HRA Select Claims	2010
04/19/10	HRA CLAIM PAYMENTS (HRA SELECT)	(137,064.46)	203	HRA Select Claims	2010
04/20/10	HRA CLAIM PAYMENTS (HRA SELECT)	(20,957.81)	203	HRA Select Claims	2010
04/21/10	HRA CLAIM PAYMENTS (HRA SELECT)	(40,724.32)	203	HRA Select Claims	2010
04/22/10	HRA CLAIM PAYMENTS (HRA SELECT)	(62,639.17)	203	HRA Select Claims	2010
04/23/10	HRA CLAIM PAYMENTS (HRA SELECT)	(189,128.86)	203	HRA Select Claims	2010
04/26/10	HRA CLAIM PAYMENTS (HRA SELECT)	(134,932.23)	203	HRA Select Claims	2010
04/27/10	HRA CLAIM PAYMENTS (HRA SELECT)	(23,006.12)	203	HRA Select Claims	2010
04/28/10	HRA CLAIM PAYMENTS (HRA SELECT)	(42,666.13)	203	HRA Select Claims	2010
04/29/10	HRA CLAIM PAYMENTS (HRA SELECT)	(56,796.38)	203	HRA Select Claims	2010
03/31/10	PY10 HRA WAIVER CLAIMS FOR 03/31/10	(140,077.94)	204	HRA Waiver Claims	2010
04/01/10	PY10 HRA WAIVER CLAIMS FOR 4/01/2010	(200,318.65)	204	HRA Waiver Claims	2010
04/02/10	PY10 HRA WAIVER CLAIMS FOR 4/02/2010	(174,244.69)	204	HRA Waiver Claims	2010
04/05/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(359,051.67)	204	HRA Waiver Claims	2010
04/06/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(61,797.17)	204	HRA Waiver Claims	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
04/07/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(136,104.66)	204	HRA Waiver Claims	2010
04/08/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(228,131.70)	204	HRA Waiver Claims	2010
04/09/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(234,371.16)	204	HRA Waiver Claims	2010
04/12/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(385,903.14)	204	HRA Waiver Claims	2010
04/13/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(90,659.50)	204	HRA Waiver Claims	2010
04/14/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(123,361.83)	204	HRA Waiver Claims	2010
04/15/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(206,309.47)	204	HRA Waiver Claims	2010
04/16/10	PY10 HRA WAIVER CLAIMS FOR 4/16/2010	(175,204.21)	204	HRA Waiver Claims	2010
04/19/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(326,710.25)	204	HRA Waiver Claims	2010
04/20/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(93,689.52)	204	HRA Waiver Claims	2010
04/21/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(117,225.47)	204	HRA Waiver Claims	2010
04/22/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(198,061.44)	204	HRA Waiver Claims	2010
04/26/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(312,429.79)	204	HRA Waiver Claims	2010
04/27/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(139,015.61)	204	HRA Waiver Claims	2010
04/28/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(139,222.68)	204	HRA Waiver Claims	2010
04/29/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(163,338.37)	204	HRA Waiver Claims	2010
04/06/10	EXPRESS SCRIPTS (04/06/2010)	(6,337,087.88)	301	Pharmacy Claims	2010
04/13/10	EXPRESS SCRIPTS (04/13/2010)	(6,467,405.95)	301	Pharmacy Claims	2010
04/20/10	EXPRESS SCRIPTS (04/20/2010)	(6,606,081.91)	301	Pharmacy Claims	2010
04/27/10	EXPRESS SCRIPTS (04/27/2010)	(6,338,902.37)	301	Pharmacy Claims	2010
04/01/10	EXPRESS SCRIPTS INC (03/30/10)	(145,746.66)	302	Express Scripts Admin	2010
04/07/10	EXPRESS SCRIPTS INC (04/06/10)	(143,100.88)	302	Express Scripts Admin	2010
04/20/10	EXPRESS SCRIPTS INC (04/13/10) Counts	(244,118.80)	302	Express Scripts Admin	2010
04/20/10	EXPRESS SCRIPTS INC (04/13/10)	(137,337.29)	302	Express Scripts Admin	2010
04/22/10	EXPRESS SCRIPTS INC (04/20/10)	(145,190.98)	302	Express Scripts Admin	2010
04/29/10	EXPRESS SCRIPTS INC (04/27/10)	(140,122.56)	302	Express Scripts Admin	2010
04/19/10	ANTHEM REFUND RX SETTLEMENT	664.02	501	Operating Transfer/Exp & Adj	2010
04/01/10	4TH QTR TRUST TRANSFER TO KEHP OPERATIONS FUND	(1,275,000.00)	501	Operating Transfer/Exp & Adj	2010
04/09/10	DEPENDENT AUDIT - CHAPMAN KELLY	(139,575.19)	501	Operating Transfer/Exp & Adj	2010
04/26/10	NSF FSA	749.90	101	FSA Contribution 3/10 correction	2010
	April Activity	\$4,867,071.04			
	Ending Balance	\$49,158,703.33			

April Account Summary		
101	Premiums	\$129,273,592.71
102	HRA Waiver Contribution	\$4,258,676.92
110	Interest Income	\$5,799.92
120	Drug Rebates	\$0.00
130	Transfers <i>From</i> other plan year(s)	\$0.00
201	Medical Claims	(\$88,897,668.64)
202	Humana Admin	(\$5,481,061.88)
203	HRA Select Claims	(\$1,621,968.15)
204	HRA Waiver Claims	(\$4,591,699.98)
301	Pharmacy Claims	(\$25,746,221.30)
302	Express Scripts Admin	(\$918,467.39)
500	Transfers <i>To</i> other plan year(s)	\$0.00
501	Other Payments & Adj	(\$1,413,911.17)
Account Activity – April 2010		\$4,867,071.04

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance</u>	<u>\$49,158,703.33</u>			
05/04/10	EARNED INTEREST INCOME APR 10	10.12	110	Interest Income	2006
05/03/10	06 CLAIM RECOVERY FOR JAN-FEB 2010	30,398.32	201	Medical Claims	2006
05/11/10	PAYMENT OF INSURANCE CLAIMS 2006	(154.23)	201	Medical Claims	2006
05/27/10	PAYMENT OF INSURANCE CLAIMS 2006	(662.70)	201	Medical Claims	2006
05/04/10	EXPRESS SCRIPTS (05/04/2010)	(11,257.29)	301	Pharmacy Claims	2006
05/11/10	EXPRESS SCRIPTS (05/11/2010)	(617.63)	301	Pharmacy Claims	2006
05/18/10	EXPRESS SCRIPTS (05/18/2010)	(333.93)	301	Pharmacy Claims	2006
05/06/10	EXPRESS SCRIPTS INC (05/04/10)	(645.00)	302	Express Scripts Admin	2006
05/26/10	EXPRESS SCRIPTS INC (05/18/10)	(35.00)	302	Express Scripts Admin	2006
05/28/10	EXPRESS SCRIPTS INC (05/11/10)	(85.00)	302	Express Scripts Admin	2006
05/04/10	EARNED INTEREST INCOME APR 10	62.38	110	Interest Income	2007
05/03/10	07 CLAIM RECOVERY FOR JAN-FEB 2010	334,551.27	201	Medical Claims	2007
05/03/10	PAYMENT OF INSURANCE CLAIMS 2007	(64.85)	201	Medical Claims	2007
05/06/10	PAYMENT OF INSURANCE CLAIMS 2007	(771.20)	201	Medical Claims	2007
05/11/10	PAYMENT OF INSURANCE CLAIMS 2007	(5,092.95)	201	Medical Claims	2007
05/14/10	PAYMENT OF INSURANCE CLAIMS 2007	(4,113.60)	201	Medical Claims	2007
05/17/10	PAYMENT OF INSURANCE CLAIMS 2007	(329.48)	201	Medical Claims	2007
05/19/10	PAYMENT OF INSURANCE CLAIMS 2007	(16.98)	201	Medical Claims	2007
05/24/10	PAYMENT OF INSURANCE CLAIMS 2007	(1,880.45)	201	Medical Claims	2007
05/27/10	PAYMENT OF INSURANCE CLAIMS 2007	(85.08)	201	Medical Claims	2007
05/12/10	NON QUALIFIED EXPENSE REPAYMENT	25.00	203	HRA Select Claims	2007
05/10/10	DOUBLE DIPPER REPAYMENT	20.00	204	HRA Waiver Claims	2007
05/04/10	EXPRESS SCRIPTS (05/04/2010)	(27,573.21)	301	Pharmacy Claims	2007
05/11/10	EXPRESS SCRIPTS (05/11/2010)	(233.38)	301	Pharmacy Claims	2007
05/18/10	EXPRESS SCRIPTS (05/18/2010)	(58.35)	301	Pharmacy Claims	2007
05/06/10	EXPRESS SCRIPTS INC (05/04/10)	(1,307.50)	302	Express Scripts Admin	2007
05/26/10	EXPRESS SCRIPTS INC (05/18/10)	(7.50)	302	Express Scripts Admin	2007
05/28/10	EXPRESS SCRIPTS INC (05/11/10)	(25.00)	302	Express Scripts Admin	2007
05/04/10	EARNED INTEREST INCOME APR 10	122.33	110	Interest Income	2008
05/03/10	08 CLAIM RECOVERY FOR JAN-FEB 2010	826,793.46	201	Medical Claims	2008
05/03/10	PAYMENT OF INSURANCE CLAIMS 2008	(18,634.86)	201	Medical Claims	2008
05/06/10	PAYMENT OF INSURANCE CLAIMS 2008	(26,444.53)	201	Medical Claims	2008

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/11/10	PAYMENT OF INSURANCE CLAIMS 2008	(13,475.26)	201	Medical Claims	2008
05/14/10	PAYMENT OF INSURANCE CLAIMS 2008	(6,285.65)	201	Medical Claims	2008
05/17/10	PAYMENT OF INSURANCE CLAIMS 2008	(5,703.67)	201	Medical Claims	2008
05/19/10	PAYMENT OF INSURANCE CLAIMS 2008	(9,293.84)	201	Medical Claims	2008
05/20/10	PAYMENT OF INSURANCE CLAIMS 2008	(22,172.31)	201	Medical Claims	2008
05/24/10	PAYMENT OF INSURANCE CLAIMS 2008	(12,748.29)	201	Medical Claims	2008
05/27/10	PAYMENT OF INSURANCE CLAIMS 2008	(36,900.26)	201	Medical Claims	2008
05/10/10	SHARED SAVINGS MARCH	(621.73)	202	Humana Admin	2008
05/26/10	SHARED SAVINGS APRIL	(5.16)	202	Humana Admin	2008
05/12/10	CLAIM RECOVERY MARCH 2010 HRA SELECT	66.00	203	HRA Select Claims	2008
05/12/10	CLAIM RECOVERY MARCH 2010 HRA WAIVER	16.01	204	HRA Waiver Claims	2008
05/04/10	EXPRESS SCRIPTS (05/04/2010)	(82,422.05)	301	Pharmacy Claims	2008
05/11/10	EXPRESS SCRIPTS (05/11/2010)	313.53	301	Pharmacy Claims	2008
05/18/10	EXPRESS SCRIPTS (05/18/2010)	(80.34)	301	Pharmacy Claims	2008
05/25/10	EXPRESS SCRIPTS (05/25/2010)	(13.73)	301	Pharmacy Claims	2008
05/06/10	EXPRESS SCRIPTS INC (05/04/10)	(3,133.89)	302	Express Scripts Admin	2008
05/26/10	EXPRESS SCRIPTS INC (05/18/10)	(10.00)	302	Express Scripts Admin	2008
05/27/10	EXPRESS SCRIPTS INC (05/25/10)	(12.50)	302	Express Scripts Admin	2008
05/28/10	EXPRESS SCRIPTS INC (05/11/10)	(31.39)	302	Express Scripts Admin	2008
05/03/10	VARIOUS PREMIUM PAYMENTS	122.00	101	Premiums	2009
05/05/10	VARIOUS PREMIUM PAYMENTS	418.30	101	Premiums	2009
05/06/10	VARIOUS PREMIUM PAYMENTS	531.92	101	Premiums	2009
05/17/10	2009 PREMIUM DEPOSIT	127.63	101	Premiums	2009
05/20/10	VARIOUS PREMIUM PAYMENTS	427.42	101	Premiums	2009
05/24/10	VARIOUS PREMIUM PAYMENTS	71.16	101	Premiums	2009
05/28/10	VARIOUS PREMIUM PAYMENTS	270.60	101	Premiums	2009
05/06/10	Hlth Ins Refund	(1,255.64)	101	Premiums	2009
05/04/10	EARNED INTEREST INCOME APR 10	(158.07)	110	Interest Income	2009
05/20/10	4TH QUARTER EXPRESS SCRIPTS REBATES PY2009	7,937,042.03	120	Drug Rebates	2009
05/03/10	09 CLAIM RECOVERY FOR JAN-FEB 2010	1,862,903.26	201	Medical Claims	2009
05/03/10	PAYMENT OF INSURANCE CLAIMS 2009	(276,013.81)	201	Medical Claims	2009
05/06/10	PAYMENT OF INSURANCE CLAIMS 2009	(381,817.52)	201	Medical Claims	2009
05/11/10	PAYMENT OF INSURANCE CLAIMS 2009	(237,952.44)	201	Medical Claims	2009
05/14/10	PAYMENT OF INSURANCE CLAIMS 2009	(495,186.17)	201	Medical Claims	2009
05/17/10	PAYMENT OF INSURANCE CLAIMS 2009	(530.39)	201	Medical Claims	2009
05/17/10	PAYMENT OF INSURANCE CLAIMS 2009	(356,814.18)	201	Medical Claims	2009

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/19/10	PAYMENT OF INSURANCE CLAIMS 2009	(284,400.78)	201	Medical Claims	2009
05/20/10	PAYMENT OF INSURANCE CLAIMS 2009	(155,037.22)	201	Medical Claims	2009
05/24/10	PAYMENT OF INSURANCE CLAIMS 2009	(457,295.05)	201	Medical Claims	2009
05/27/10	PAYMENT OF INSURANCE CLAIMS 2009	(515,126.16)	201	Medical Claims	2009
05/10/10	SHARED SAVINGS MARCH	(29,398.31)	202	Humana Admin	2009
05/26/10	SHARED SAVINGS APRIL	(7,445.28)	202	Humana Admin	2009
05/12/10	CLAIM RECOVERY MARCH 2010 HRA SELECT	6,182.59	203	HRA Select Claims	2009
05/27/10	NON QUALIFIED EXPENSE REPAYMENT	6.10	203	HRA Select Claims	2009
04/30/10	HRA CLAIM PAYMENTS (HRA SELECT)	(477.27)	203	HRA Select Claims	2009
05/03/10	HRA CLAIM PAYMENTS (HRA SELECT)	(360.17)	203	HRA Select Claims	2009
05/04/10	HRA CLAIM PAYMENTS (HRA SELECT)	(455.64)	203	HRA Select Claims	2009
05/05/10	HRA CLAIM PAYMENTS (HRA SELECT)	(319.66)	203	HRA Select Claims	2009
05/06/10	HRA CLAIM PAYMENTS (HRA SELECT)	(355.27)	203	HRA Select Claims	2009
05/07/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,294.42)	203	HRA Select Claims	2009
05/11/10	HRA CLAIM PAYMENTS (HRA SELECT)	(204.99)	203	HRA Select Claims	2009
05/12/10	HRA CLAIM PAYMENTS (HRA SELECT)	739.17	203	HRA Select Claims	2009
05/13/10	HRA CLAIM PAYMENTS (HRA SELECT)	(277.94)	203	HRA Select Claims	2009
05/14/10	HRA CLAIM PAYMENTS (HRA SELECT)	(2,071.80)	203	HRA Select Claims	2009
05/17/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,274.78)	203	HRA Select Claims	2009
05/17/10	HRA CLAIM PAYMENTS (HRA SELECT)	(776.64)	203	HRA Select Claims	2009
05/18/10	HRA CLAIM PAYMENTS (HRA SELECT)	(622.03)	203	HRA Select Claims	2009
05/19/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,835.56)	203	HRA Select Claims	2009
05/21/10	HRA CLAIM PAYMENTS (HRA SELECT)	(704.93)	203	HRA Select Claims	2009
05/24/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,671.32)	203	HRA Select Claims	2009
05/25/10	HRA CLAIM PAYMENTS (HRA SELECT)	(353.42)	203	HRA Select Claims	2009
05/26/10	HRA CLAIM PAYMENTS (HRA SELECT)	(105.14)	203	HRA Select Claims	2009
05/27/10	HRA CLAIM PAYMENTS (HRA SELECT)	(159.22)	203	HRA Select Claims	2009
05/12/10	CLAIM RECOVERY MARCH 2010 HRA WAIVER	26,891.75	204	HRA Waiver Claims	2009
05/25/10	NON QUALIFIED EXPENSE REPAYMENT	126.02	204	HRA Waiver Claims	2009
05/27/10	NON QUALIFIED EXPENSE REPAYMENT	10.00	204	HRA Waiver Claims	2009
04/30/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(4,939.11)	204	HRA Waiver Claims	2009
05/03/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,899.62)	204	HRA Waiver Claims	2009
05/04/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(4,666.57)	204	HRA Waiver Claims	2009
05/05/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,479.66)	204	HRA Waiver Claims	2009
05/06/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,242.52)	204	HRA Waiver Claims	2009
05/07/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,865.50)	204	HRA Waiver Claims	2009
05/11/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,413.85)	204	HRA Waiver Claims	2009
05/12/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(6,592.21)	204	HRA Waiver Claims	2009
05/13/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(783.07)	204	HRA Waiver Claims	2009
05/14/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,826.31)	204	HRA Waiver Claims	2009
05/17/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,913.58)	204	HRA Waiver Claims	2009
05/17/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,815.21)	204	HRA Waiver Claims	2009
05/18/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(477.80)	204	HRA Waiver Claims	2009

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/19/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(4,227.28)	204	HRA Waiver Claims	2009
05/20/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(632.81)	204	HRA Waiver Claims	2009
05/21/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,623.68)	204	HRA Waiver Claims	2009
05/24/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(3,964.92)	204	HRA Waiver Claims	2009
05/25/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(3,758.81)	204	HRA Waiver Claims	2009
05/26/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,627.29)	204	HRA Waiver Claims	2009
05/27/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(4,256.54)	204	HRA Waiver Claims	2009
05/04/10	EXPRESS SCRIPTS (05/04/2010)	(46,434.19)	301	Pharmacy Claims	2009
05/11/10	EXPRESS SCRIPTS (05/11/2010)	(64,332.12)	301	Pharmacy Claims	2009
05/18/10	EXPRESS SCRIPTS (05/18/2010)	(582.24)	301	Pharmacy Claims	2009
05/25/10	EXPRESS SCRIPTS (05/25/2010)	(1,455.88)	301	Pharmacy Claims	2009
05/06/10	EXPRESS SCRIPTS INC (05/04/10)	(1,981.45)	302	Express Scripts Admin	2009
05/26/10	EXPRESS SCRIPTS INC (05/18/10)	(22.81)	302	Express Scripts Admin	2009
05/27/10	EXPRESS SCRIPTS INC (05/25/10)	(92.50)	302	Express Scripts Admin	2009
05/28/10	EXPRESS SCRIPTS INC (05/11/10)	(2,490.00)	302	Express Scripts Admin	2009
04/08/10	KRS #31100 HEALTH PREMIUM	11,153.60	101	Premiums	2010
04/22/10	SILVER GROVE #00533 MARCH 2010 HEALTH	2,879.06	101	Premiums	2010
04/23/10	KRS #31100 HEALTH PREMIUM	156,559.52	101	Premiums	2010
05/03/10	VARIOUS PREMIUM PAYMENTS	1,396,113.96	101	Premiums	2010
05/05/10	KCTCS #45470 PREMIUM PAYMENT APRIL 2010	2,773,156.32	101	Premiums	2010
05/05/10	VARIOUS PREMIUM PAYMENTS	855,487.72	101	Premiums	2010
05/06/10	VARIOUS PREMIUM PAYMENTS	726,761.96	101	Premiums	2010
05/07/10	KRS #31100 HEALTH PREMIUM	11,141.18	101	Premiums	2010
05/07/10	VARIOUS PREMIUM PAYMENTS	790,148.46	101	Premiums	2010
05/10/10	2010 PREMIUM DEPOSIT	571,115.78	101	Premiums	2010
05/11/10	2010 PREMIUM DEPOSIT	44,139.20	101	Premiums	2010
05/12/10	2010 PREMIUM DEPOSIT	246,826.72	101	Premiums	2010
05/12/10	SILVER GROVE #00533 MARCH 2010 HEALTH	2,880.74	101	Premiums	2010
05/13/10	2010 PREMIUM DEPOSIT	641,003.65	101	Premiums	2010
05/14/10	2010 PREMIUM DEPOSIT	72,786.70	101	Premiums	2010
05/17/10	2010 PREMIUM DEPOSIT	960,685.13	101	Premiums	2010
05/18/10	2010 PREMIUM DEPOSIT	204,612.58	101	Premiums	2010
05/19/10	VARIOUS PREMIUM PAYMENTS	151,603.98	101	Premiums	2010
05/20/10	VARIOUS PREMIUM PAYMENTS	190,047.00	101	Premiums	2010
05/21/10	VARIOUS PREMIUM PAYMENTS	229,175.12	101	Premiums	2010
05/24/10	VARIOUS PREMIUM PAYMENTS	675,677.38	101	Premiums	2010
05/25/10	VARIOUS PREMIUM PAYMENTS	261,621.63	101	Premiums	2010
05/26/10	VARIOUS PREMIUM PAYMENTS	203,279.46	101	Premiums	2010
05/27/10	VARIOUS PREMIUM PAYMENTS	526,007.52	101	Premiums	2010
05/28/10	COBRA PREMIUMS APR 2010	227,141.42	101	Premiums	2010
05/28/10	VARIOUS PREMIUM PAYMENTS	1,131,280.34	101	Premiums	2010
05/03/10	VARIOUS EPAY PREMIUMS	2,466,234.96	101	Premiums	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/03/10	VARIOUS EPAY PREMIUMS	185,944.48	101	Premiums	2010
05/05/10	VARIOUS EPAY PREMIUMS	124,977.72	101	Premiums	2010
05/07/10	VARIOUS EPAY PREMIUMS	23,789.26	101	Premiums	2010
05/10/10	VARIOUS EPAY PREMIUMS	15,716.14	101	Premiums	2010
05/11/10	VARIOUS EPAY PREMIUMS	261,448.74	101	Premiums	2010
05/12/10	VARIOUS EPAY PREMIUMS	45,619.78	101	Premiums	2010
05/13/10	VARIOUS EPAY PREMIUMS	197,248.18	101	Premiums	2010
05/13/10	VARIOUS EPAY PREMIUMS	115,986.07	101	Premiums	2010
05/14/10	VARIOUS EPAY PREMIUMS	27,230.20	101	Premiums	2010
05/17/10	VARIOUS EPAY PREMIUMS	6,469.60	101	Premiums	2010
05/18/10	Various Epay Premiums	1,782.42	101	Premiums	2010
05/20/10	Various Epay Premiums	7,396.22	101	Premiums	2010
05/21/10	Various Epay Premiums	19,344.12	101	Premiums	2010
05/24/10	Various Epay Premiums	195,586.66	101	Premiums	2010
05/24/10	Various Epay Premiums	13,454.38	101	Premiums	2010
05/26/10	Various Epay Premiums	198,885.60	101	Premiums	2010
05/26/10	Various Epay Premiums	6,601.24	101	Premiums	2010
05/27/10	Various Epay Premiums	330,453.41	101	Premiums	2010
05/28/10	Various Epay Premiums	284,944.13	101	Premiums	2010
05/06/10	Hlth Ins Refund	(28.25)	101	Premiums	2010
05/06/10	Hlth Ins Refund	(1,479.78)	101	Premiums	2010
05/10/10	Hlth Ins Refund	(63.50)	101	Premiums	2010
05/14/10	Hlth Ins Refund	(1,401.58)	101	Premiums	2010
05/14/10	Hlth Ins Refund	(387.14)	101	Premiums	2010
05/14/10	Hlth Ins Refund	(1,679.86)	101	Premiums	2010
05/14/10	Hlth Ins Refund	(1,753.32)	101	Premiums	2010
05/17/10	Hlth Ins Refund	(19,074.14)	101	Premiums	2010
05/19/10	Hlth Ins Refund	(504.77)	101	Premiums	2010
05/19/10	Hlth Ins Refund	(832.15)	101	Premiums	2010
05/19/10	Hlth Ins Refund	(1,026.03)	101	Premiums	2010
05/19/10	Hlth Ins Refund	(13,468.83)	101	Premiums	2010
05/19/10	Hlth Ins Refund	(49.75)	101	Premiums	2010
05/19/10	Hlth Ins Refund	(1,228.18)	101	Premiums	2010
05/24/10	Hlth Ins Refund	(764.57)	101	Premiums	2010
05/24/10	Hlth Ins Refund	(1,699.30)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(2,956.10)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(341.08)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(596.08)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(4,533.10)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(2,202.99)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(1,582.18)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(1,703.74)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(1,701.71)	101	Premiums	2010
05/27/10	Hlth Ins Refund	(2,259.58)	101	Premiums	2010
05/03/10	KDE PREMIUMS APRIL 2010 BILL PERIOD	52,605,926.80	101	Premiums	2010
05/03/10	UPPS PREMIUM PAYMENT APR 2010	24,957,143.99	101	Premiums	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/14/10	UPPS PREMIUM PAYMENT SUPPLEMENT APR 2010	240.10	101	Premiums	2010
05/11/10	KRS 5/10 PREMIUMS	22,559,921.10	101	Premiums	2010
05/06/10	85000 KTRS 5/10 PREMIUMS	11,528,797.81	101	Premiums	2010
05/11/10	HRA CONTRIBUTION	375,287.50	102	HRA Waiver Contribution	2010
05/25/10	HRA CONTRIBUTION 5-15-10	389,227.26	102	HRA Waiver Contribution	2010
05/03/10	HRA SUPPLEMENTAL	437.50	102	HRA Waiver Contribution	2010
05/14/10	HRA SUPPLEMENTAL	262.50	102	HRA Waiver Contribution	2010
05/03/10	HRA (QUASI) DEPOSIT	350.00	102	HRA Waiver Contribution	2010
05/05/10	HRA (QUASI) DEPOSIT	612.50	102	HRA Waiver Contribution	2010
05/05/10	HRA (UPPS) DEPOSIT	175.00	102	HRA Waiver Contribution	2010
05/07/10	HRA (QUASI) DEPOSIT	175.00	102	HRA Waiver Contribution	2010
05/10/10	HRA (QUASI) DEPOSIT	350.00	102	HRA Waiver Contribution	2010
05/10/10	HRA (QUASI) DEPOSIT	175.00	102	HRA Waiver Contribution	2010
05/12/10	HRA (QUASI) DEPOSIT	87.50	102	HRA Waiver Contribution	2010
05/13/10	HRA (QUASI) DEPOSIT	1,312.50	102	HRA Waiver Contribution	2010
05/19/10	HRA (QUASI) DEPOSIT	1,925.00	102	HRA Waiver Contribution	2010
05/21/10	HRA (QUASI) DEPOSIT	1,837.50	102	HRA Waiver Contribution	2010
05/24/10	HRA (QUASI) DEPOSIT	787.50	102	HRA Waiver Contribution	2010
05/26/10	HRA (QUASI) DEPOSIT	1,225.00	102	HRA Waiver Contribution	2010
05/27/10	HRA (QUASI) DEPOSIT	700.00	102	HRA Waiver Contribution	2010
05/28/10	10 HRA WAIVER DEPOSIT - QUASI	262.50	102	HRA Waiver Contribution	2010
05/03/10	HRA WAIVER QUASI 2010	1,662.50	102	HRA Waiver Contribution	2010
05/10/10	HRA WAIVER QUASI 2010	87.50	102	HRA Waiver Contribution	2010
05/14/10	HRA WAIVER QUASI 2010	87.50	102	HRA Waiver Contribution	2010
05/21/10	Various HRA Waiver	262.50	102	HRA Waiver Contribution	2010
05/26/10	Various HRA Waiver	1,662.50	102	HRA Waiver Contribution	2010
05/06/10	HRA Refund	(175.00)	102	HRA Waiver Contribution	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/17/10	HRA Refund	(87.50)	102	HRA Waiver Contribution	2010
05/20/10	HRA Refund	(1,050.00)	102	HRA Waiver Contribution	2010
05/26/10	KDE HRA WAIVER MAY 2010	3,483,112.50	102	HRA Waiver Contribution	2010
05/04/10	EARNED INTEREST INCOME APR 10	222.72	110	Interest Income	2010
05/03/10	10 CLAIM RECOVERY FOR JAN-FEB 2010	5,727.74	201	Medical Claims	2010
04/30/10	PAYMENT OF INSURANCE CLAIMS 2010	(174.26)	201	Medical Claims	2010
05/03/10	PAYMENT OF INSURANCE CLAIMS 2010	(17,572,721.03)	201	Medical Claims	2010
05/04/10	PAYMENT OF INSURANCE CLAIMS 2010	(41,722.00)	201	Medical Claims	2010
05/05/10	PAYMENT OF INSURANCE CLAIMS 2010	(11.63)	201	Medical Claims	2010
05/06/10	PAYMENT OF INSURANCE CLAIMS 2010	(11,208,557.87)	201	Medical Claims	2010
05/07/10	PAYMENT OF INSURANCE CLAIMS 2010	(33.20)	201	Medical Claims	2010
05/11/10	PAYMENT OF INSURANCE CLAIMS 2010	(15,779,219.73)	201	Medical Claims	2010
05/12/10	PAYMENT OF INSURANCE CLAIMS 2010	(34.27)	201	Medical Claims	2010
05/13/10	PAYMENT OF INSURANCE CLAIMS 2010	(10.92)	201	Medical Claims	2010
05/14/10	PAYMENT OF INSURANCE CLAIMS 2010	(6,918,870.57)	201	Medical Claims	2010
05/17/10	PAYMENT OF INSURANCE CLAIMS 2010	(333.72)	201	Medical Claims	2010
05/17/10	PAYMENT OF INSURANCE CLAIMS 2010	(14,583,899.22)	201	Medical Claims	2010
05/19/10	PAYMENT OF INSURANCE CLAIMS 2010	(3,704,188.58)	201	Medical Claims	2010
05/20/10	PAYMENT OF INSURANCE CLAIMS 2010	(4,041,588.86)	201	Medical Claims	2010
05/21/10	PAYMENT OF INSURANCE CLAIMS 2010	(3,701.32)	201	Medical Claims	2010
05/24/10	PAYMENT OF INSURANCE CLAIMS 2010	(12,972,907.92)	201	Medical Claims	2010
05/27/10	PAYMENT OF INSURANCE CLAIMS 2010	(7,536,933.12)	201	Medical Claims	2010
05/17/10	KDE MAY 2010 ASO FEE PMT	19,496.85	202	Humana Admin	2010
05/10/10	SHARED SAVINGS MARCH	(126,344.07)	202	Humana Admin	2010
05/11/10	HUMANA ASO FEES MAY 2010	(5,500,505.15)	202	Humana Admin	2010
05/26/10	SHARED SAVINGS APRIL	(110,901.17)	202	Humana Admin	2010
05/12/10	CLAIM RECOVERY MARCH 2010 HRA SELECT	5,343.58	203	HRA Select Claims	2010
04/30/10	HRA CLAIM PAYMENTS (HRA SELECT)	(62,432.89)	203	HRA Select Claims	2010
05/03/10	HRA CLAIM PAYMENTS (HRA SELECT)	(121,498.95)	203	HRA Select Claims	2010
05/04/10	HRA CLAIM PAYMENTS (HRA SELECT)	(21,154.16)	203	HRA Select Claims	2010
05/05/10	HRA CLAIM PAYMENTS (HRA SELECT)	(38,092.30)	203	HRA Select Claims	2010
05/06/10	HRA CLAIM PAYMENTS (HRA SELECT)	(58,928.86)	203	HRA Select Claims	2010
05/07/10	HRA CLAIM PAYMENTS (HRA SELECT)	(59,088.92)	203	HRA Select Claims	2010
05/11/10	HRA CLAIM PAYMENTS (HRA SELECT)	(124,929.68)	203	HRA Select Claims	2010
05/12/10	HRA CLAIM PAYMENTS (HRA SELECT)	(21,819.33)	203	HRA Select Claims	2010
05/13/10	HRA CLAIM PAYMENTS (HRA SELECT)	(38,889.19)	203	HRA Select Claims	2010

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05/14/10	HRA CLAIM PAYMENTS (HRA SELECT)	(63,217.90)	203	HRA Select Claims	2010
05/17/10	HRA CLAIM PAYMENTS (HRA SELECT)	(50,887.83)	203	HRA Select Claims	2010
05/17/10	HRA CLAIM PAYMENTS (HRA SELECT)	(113,079.74)	203	HRA Select Claims	2010
05/18/10	HRA CLAIM PAYMENTS (HRA SELECT)	(25,712.01)	203	HRA Select Claims	2010
05/19/10	HRA CLAIM PAYMENTS (HRA SELECT)	(42,520.24)	203	HRA Select Claims	2010
05/20/10	HRA CLAIM PAYMENTS (HRA SELECT)	(79,168.60)	203	HRA Select Claims	2010
05/21/10	HRA CLAIM PAYMENTS (HRA SELECT)	(69,260.41)	203	HRA Select Claims	2010
05/24/10	HRA CLAIM PAYMENTS (HRA SELECT)	(119,373.34)	203	HRA Select Claims	2010
05/25/10	HRA CLAIM PAYMENTS (HRA SELECT)	(15,671.58)	203	HRA Select Claims	2010
05/26/10	HRA CLAIM PAYMENTS (HRA SELECT)	(36,366.32)	203	HRA Select Claims	2010
05/27/10	HRA CLAIM PAYMENTS (HRA SELECT)	(57,701.06)	203	HRA Select Claims	2010
05/12/10	CLAIM RECOVERY MARCH 2010 HRA WAIVER	18,275.26	204	HRA Waiver Claims	2010
04/30/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(174,080.44)	204	HRA Waiver Claims	2010
05/03/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(334,015.82)	204	HRA Waiver Claims	2010
05/04/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(87,314.57)	204	HRA Waiver Claims	2010
05/05/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(136,291.78)	204	HRA Waiver Claims	2010
05/06/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(196,946.96)	204	HRA Waiver Claims	2010
05/07/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(154,680.62)	204	HRA Waiver Claims	2010
05/11/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(373,411.47)	204	HRA Waiver Claims	2010
05/12/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(87,458.97)	204	HRA Waiver Claims	2010
05/13/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(126,578.96)	204	HRA Waiver Claims	2010
05/14/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(176,318.23)	204	HRA Waiver Claims	2010
05/17/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(162,626.66)	204	HRA Waiver Claims	2010
05/17/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(280,307.36)	204	HRA Waiver Claims	2010
05/18/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(92,717.88)	204	HRA Waiver Claims	2010
05/19/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(139,988.29)	204	HRA Waiver Claims	2010
05/20/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(221,151.91)	204	HRA Waiver Claims	2010
05/21/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(177,881.87)	204	HRA Waiver Claims	2010
05/24/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(341,774.16)	204	HRA Waiver Claims	2010
05/25/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(108,308.49)	204	HRA Waiver Claims	2010
05/26/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(109,796.90)	204	HRA Waiver Claims	2010
05/27/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(185,830.69)	204	HRA Waiver Claims	2010
05/04/10	EXPRESS SCRIPTS (05/04/2010)	(6,613,019.54)	301	Pharmacy Claims	2010
05/11/10	EXPRESS SCRIPTS (05/11/2010)	(6,357,551.68)	301	Pharmacy Claims	2010
05/18/10	EXPRESS SCRIPTS (05/18/2010)	(6,520,373.36)	301	Pharmacy Claims	2010
05/25/10	EXPRESS SCRIPTS (05/25/2010)	(6,263,321.63)	301	Pharmacy Claims	2010
05/06/10	EXPRESS SCRIPTS INC (05/04/10)	(143,303.84)	302	Express Scripts Admin	2010
05/26/10	EXPRESS SCRIPTS INC (05/18/10)	(142,850.77)	302	Express Scripts Admin	2010
05/27/10	EXPRESS SCRIPTS INC (05/25/10)	(140,102.91)	302	Express Scripts Admin	2010
05/28/10	EXPRESS SCRIPTS INC (05/11/10) Counts	(261,355.40)	302	Express Scripts Admin	2010
05/28/10	EXPRESS SCRIPTS INC (05/11/10)	(137,645.05)	302	Express Scripts Admin	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
05/10/10	DEPENDENT AUDIT - CHAPMAN KELLY	(83,745.11)	501	Operating Transfer/Exp & Adj	2010
	May Activity	\$9,188,486.55			
	Ending Balance	\$58,347,189.88			

May Account Summary		
101	Premiums	\$129,181,824.92
102	HRA Waiver Contribution	\$4,260,752.26
110	Interest Income	\$259.48
120	Drug Rebates	\$7,937,042.03
130	Transfers From other plan year(s)	\$0.00
201	Medical Claims	(\$94,629,538.08)
202	Humana Admin	(\$5,755,724.02)
203	HRA Select Claims	(\$1,220,751.07)
204	HRA Waiver Claims	(\$3,677,149.33)
301	Pharmacy Claims	(\$25,989,347.02)
302	Express Scripts Admin	(\$835,137.51)
500	Transfers To other plan year(s)	\$0.00
501	Other Payments & Adj	(\$83,745.11)
Account Activity – May 2010		\$9,188,486.55

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
	<u>Beginning Balance</u>	<u>\$58,347,189.88</u>			
06/02/10	EARNED INTEREST MAY 2010	19.46	110	Interest Income	2006
07/01/10	EARNED INTEREST JUNE 2010	36.39	110	Interest Income	2006
06/01/10	PAYMENT OF INSURANCE CLAIMS 2006	(207.68)	201	Medical Claims	2006
06/10/10	PAYMENT OF INSURANCE CLAIMS 2006	(13.96)	201	Medical Claims	2006
06/14/10	PAYMENT OF INSURANCE CLAIMS 2006	(296.33)	201	Medical Claims	2006
06/18/10	PAYMENT OF INSURANCE CLAIMS 2006	(397.94)	201	Medical Claims	2006
06/24/10	PAYMENT OF INSURANCE CLAIMS 2006	(4,312.32)	201	Medical Claims	2006
06/28/10	PAYMENT OF INSURANCE CLAIMS 2006	(158.57)	201	Medical Claims	2006
06/02/10	EARNED INTEREST MAY 2010	121.79	110	Interest Income	2007
07/01/10	EARNED INTEREST JUNE 2010	227.77	110	Interest Income	2007
06/04/10	MEDICAL ESCHEATS 2007	73.08	201	Medical Claims	2007
06/01/10	PAYMENT OF INSURANCE CLAIMS 2007	(4,460.37)	201	Medical Claims	2007
06/07/10	PAYMENT OF INSURANCE CLAIMS 2007	(454.14)	201	Medical Claims	2007
06/10/10	PAYMENT OF INSURANCE CLAIMS 2007	(67,843.00)	201	Medical Claims	2007
06/14/10	PAYMENT OF INSURANCE CLAIMS 2007	(623.40)	201	Medical Claims	2007
06/18/10	PAYMENT OF INSURANCE CLAIMS 2007	(1,791.70)	201	Medical Claims	2007
06/21/10	PAYMENT OF INSURANCE CLAIMS 2007	(4,147.96)	201	Medical Claims	2007
06/24/10	PAYMENT OF INSURANCE CLAIMS 2007	(4,989.20)	201	Medical Claims	2007
06/28/10	PAYMENT OF INSURANCE CLAIMS 2007	(7,324.25)	201	Medical Claims	2007
06/01/10	EXPRESS SCRIPTS (06/01/2010)	(13,328.87)	301	Pharmacy Claims	2007
06/08/10	EXPRESS SCRIPTS (06/08/2010)	(27,653.06)	301	Pharmacy Claims	2007
06/15/10	EXPRESS SCRIPTS (06/15/2010)	(12.79)	301	Pharmacy Claims	2007
06/22/10	EXPRESS SCRIPTS (06/22/2010)	(51,268.88)	301	Pharmacy Claims	2007
06/29/10	EXPRESS SCRIPTS (06/29/2010)	0.00	301	Pharmacy Claims	2007
06/01/10	EXPRESS SCRIPTS INC (06/01/10)	(807.50)	302	Express Scripts Admin	2007
06/17/10	EXPRESS SCRIPTS INC (06/08/10)	(1,190.00)	302	Express Scripts Admin	2007
06/17/10	EXPRESS SCRIPTS INC (06/15/10)	(10.00)	302	Express Scripts Admin	2007
06/30/10	EXPRESS SCRIPTS INC	(3,482.50)	302	Express Scripts Admin	2007
06/02/10	JCCO CONTRIBUTIONS (02/15/2010)	(6,825.11)	102	HRA Waiver Contribution	2008
06/02/10	HRA CONTRIBUTIONS (02/15/2010)	(382,462.50)	102	HRA Waiver Contribution	2008
06/02/10	HRA CONTRIBUTIONS (03/15/2010)	(380,887.50)	102	HRA Waiver Contribution	2008

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/02/10	JCCO CONTRIBUTIONS (03/15/2010)	(6,821.72)	102	HRA Waiver Contribution	2008
06/02/10	JCCO CONTRIBUTIONS (04/15/2010)	(8,101.92)	102	HRA Waiver Contribution	2008
06/02/10	HRA CONTRIBUTIONS (04/15/2010)	(380,100.00)	102	HRA Waiver Contribution	2008
06/02/10	JCCO CONTRIBUTIONS (05/15/2010)	(8,164.76)	102	HRA Waiver Contribution	2008
06/02/10	HRA CONTRIBUTIONS (05/15/2010)	(381,062.50)	102	HRA Waiver Contribution	2008
06/04/10	HRA CONTRIBUTIONS (01/15/2010)	(377,912.50)	102	HRA Waiver Contribution	2008
06/04/10	JCCO CONTRIBUTIONS (01/15/2010)	(6,779.38)	102	HRA Waiver Contribution	2008
06/29/10	HRA CONTRIBUTIONS (06/15/2010)	(386,674.51)	102	HRA Waiver Contribution	2008
06/02/10	EARNED INTEREST MAY 2010	(72.75)	110	Interest Income	2008
07/01/10	EARNED INTEREST JUNE 2010	(136.05)	110	Interest Income	2008
06/04/10	MEDICAL VOIDS 2008	2,082.82	201	Medical Claims	2008
06/04/10	MEDICAL ESCHEATS 2008	8,692.19	201	Medical Claims	2008
06/01/10	PAYMENT OF INSURANCE CLAIMS 2008	(10,944.65)	201	Medical Claims	2008
06/03/10	PAYMENT OF INSURANCE CLAIMS 2008	(3,897.92)	201	Medical Claims	2008
06/07/10	PAYMENT OF INSURANCE CLAIMS 2008	(10,774.92)	201	Medical Claims	2008
06/10/10	PAYMENT OF INSURANCE CLAIMS 2008	(177,797.00)	201	Medical Claims	2008
06/14/10	PAYMENT OF INSURANCE CLAIMS 2008	(13,750.32)	201	Medical Claims	2008
06/18/10	PAYMENT OF INSURANCE CLAIMS 2008	(10,415.05)	201	Medical Claims	2008
06/21/10	PAYMENT OF INSURANCE CLAIMS 2008	(10,369.82)	201	Medical Claims	2008
06/24/10	PAYMENT OF INSURANCE CLAIMS 2008	(5,364.47)	201	Medical Claims	2008
06/28/10	PAYMENT OF INSURANCE CLAIMS 2008	(2,758.63)	201	Medical Claims	2008
06/22/10	SHARED SAVINGS MAY	(315.45)	202	Humana Admin	2008
07/02/10	HRA SELECT ESCHEATED CHECKS 2008	13.80	203	HRA Select Claims	2008
07/02/10	HRA SELECT ESCHEATED CHECKS 2008	8.47	203	HRA Select Claims	2008
06/11/10	CLAIM RECOVERY APRIL 2010 HRA WAIVER	100.00	204	HRA Waiver Claims	2008
06/14/10	DOUBLE DIPPER REPAYMENT	20.00	204	HRA Waiver Claims	2008
07/02/10	HRA WAIVER ESCHEATED CHECKS 2008	2,898.15	204	HRA Waiver Claims	2008
07/02/10	HRA WAIVER ESCHEATED CHECKS 2008	209.17	204	HRA Waiver Claims	2008
06/01/10	EXPRESS SCRIPTS (06/01/2010)	(98,931.62)	301	Pharmacy Claims	2008
06/08/10	EXPRESS SCRIPTS (06/08/2010)	(23,706.40)	301	Pharmacy Claims	2008
06/15/10	EXPRESS SCRIPTS (06/15/2010)	23.00	301	Pharmacy Claims	2008
06/22/10	EXPRESS SCRIPTS (06/22/2010)	(25,416.69)	301	Pharmacy Claims	2008
06/29/10	EXPRESS SCRIPTS (06/29/2010)	19.51	301	Pharmacy Claims	2008

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/01/10	EXPRESS SCRIPTS INC (06/01/10)	(4,415.00)	302	Express Scripts Admin	2008
06/17/10	EXPRESS SCRIPTS INC (06/08/10)	(1,020.00)	302	Express Scripts Admin	2008
06/17/10	EXPRESS SCRIPTS INC (06/15/10)	(27.50)	302	Express Scripts Admin	2008
06/30/10	EXPRESS SCRIPTS INC	(2,142.50)	302	Express Scripts Admin	2008
06/10/10	COBRA SUBSIDY 4th QTR 2009	361,664.04	101	Premiums	2009
06/11/10	VARIOUS PREMIUM PAYMENTS	345.17	101	Premiums	2009
06/14/10	CORRECT INTEREST ENTRY - COBRA SUBSIDY 4th QTR 2009	3,264.28	101	Premiums	2009
06/24/10	KDE (#00281 Reinstatement)	175.00	102	HRA Waiver Contribution	2009
06/02/10	EARNED INTEREST MAY 2010	75.46	110	Interest Income	2009
07/01/10	EARNED INTEREST JUNE 2010	141.12	110	Interest Income	2009
06/10/10	INTEREST - COBRA SUBSIDY 4th QTR 2009	3,264.28	110	Interest Income	2009
06/14/10	CORRECT INTEREST ENTRY - COBRA SUBSIDY 4th QTR 2009	(3,264.28)	110	Interest Income	2009
06/04/10	MEDICAL VOIDS 2009	24,763.32	201	Medical Claims	2009
06/01/10	PAYMENT OF INSURANCE CLAIMS 2009	(194,382.24)	201	Medical Claims	2009
06/03/10	PAYMENT OF INSURANCE CLAIMS 2009	(87,201.40)	201	Medical Claims	2009
06/07/10	PAYMENT OF INSURANCE CLAIMS 2009	(163,574.27)	201	Medical Claims	2009
06/10/10	PAYMENT OF INSURANCE CLAIMS 2009	(111,804.10)	201	Medical Claims	2009
06/14/10	PAYMENT OF INSURANCE CLAIMS 2009	(167,019.66)	201	Medical Claims	2009
06/18/10	PAYMENT OF INSURANCE CLAIMS 2009	(269,961.20)	201	Medical Claims	2009
06/21/10	PAYMENT OF INSURANCE CLAIMS 2009	(147,144.60)	201	Medical Claims	2009
06/24/10	PAYMENT OF INSURANCE CLAIMS 2009	(217,723.55)	201	Medical Claims	2009
06/28/10	PAYMENT OF INSURANCE CLAIMS 2009	(183,359.58)	201	Medical Claims	2009
06/22/10	SHARED SAVINGS MAY	(5,979.42)	202	Humana Admin	2009
06/02/10	NON QUALIFIED EXPENSE REPAYMENT	183.49	203	HRA Select Claims	2009
06/11/10	CLAIM RECOVERY APRIL 2010 HRA SELECT	6,553.97	203	HRA Select Claims	2009
06/15/10	NON QUALIFIED EXPENSE REPAYMENT	50.00	203	HRA Select Claims	2009
06/21/10	NON QUALIFIED EXPENSE REPAYMENT	160.80	203	HRA Select Claims	2009
07/02/10	HRA SELECT VOIDS 2009	304.89	203	HRA Select Claims	2009
07/02/10	HRA SELECT CLOSED VISA DISPUTES 2009	494.24	203	HRA Select Claims	2009
07/02/10	HRA SELECT CLOSED VISA DISPUTES 2009	73.32	203	HRA Select Claims	2009
05/28/10	HRA CLAIM PAYMENTS (HRA SELECT)	(606.73)	203	HRA Select Claims	2009
06/01/10	HRA CLAIM PAYMENTS (HRA SELECT)	(949.91)	203	HRA Select Claims	2009
06/02/10	HRA CLAIM PAYMENTS (HRA SELECT)	(195.00)	203	HRA Select Claims	2009
06/03/10	HRA CLAIM PAYMENTS (HRA SELECT)	(532.41)	203	HRA Select Claims	2009

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/04/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,617.86)	203	HRA Select Claims	2009
06/07/10	HRA CLAIM PAYMENTS (HRA SELECT)	(195.08)	203	HRA Select Claims	2009
06/08/10	HRA CLAIM PAYMENTS (HRA SELECT)	(321.54)	203	HRA Select Claims	2009
06/09/10	HRA CLAIM PAYMENTS (HRA SELECT)	(712.28)	203	HRA Select Claims	2009
06/10/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,141.01)	203	HRA Select Claims	2009
06/11/10	HRA CLAIM PAYMENTS (HRA SELECT)	(1,182.70)	203	HRA Select Claims	2009
06/16/10	HRA CLAIM PAYMENTS (HRA SELECT)	(568.94)	203	HRA Select Claims	2009
06/17/10	HRA CLAIM PAYMENTS (HRA SELECT)	(544.97)	203	HRA Select Claims	2009
06/18/10	HRA CLAIM PAYMENTS (HRA SELECT)	(483.51)	203	HRA Select Claims	2009
06/21/10	HRA CLAIM PAYMENTS (HRA SELECT)	(88.67)	203	HRA Select Claims	2009
06/22/10	HRA CLAIM PAYMENTS (HRA SELECT)	(60.00)	203	HRA Select Claims	2009
06/23/10	HRA CLAIM PAYMENTS (HRA SELECT)	(389.59)	203	HRA Select Claims	2009
06/24/10	HRA CLAIM PAYMENTS (HRA SELECT)	(175.02)	203	HRA Select Claims	2009
06/28/10	HRA CLAIM PAYMENTS (HRA SELECT)	(117,658.92)	203	HRA Select Claims	2009
06/29/10	HRA CLAIM PAYMENTS (HRA SELECT)	(2,158.34)	203	HRA Select Claims	2009
06/01/10	NON QUALIFIED EXPENSE REPAYMENT	2,493.23	204	HRA Waiver Claims	2009
06/02/10	NON QUALIFIED EXPENSE REPAYMENT	50.00	204	HRA Waiver Claims	2009
06/11/10	CLAIM RECOVERY APRIL 2010 HRA WAIVER	17,991.37	204	HRA Waiver Claims	2009
06/14/10	NON QUALIFIED EXPENSE REPAYMENT	413.63	204	HRA Waiver Claims	2009
06/15/10	NON QUALIFIED EXPENSE REPAYMENT	618.55	204	HRA Waiver Claims	2009
06/17/10	NON QUALIFIED EXPENSE REPAYMENT	30.00	204	HRA Waiver Claims	2009
06/21/10	NON QUALIFIED EXPENSE REPAYMENT	368.78	204	HRA Waiver Claims	2009
06/24/10	NON QUALIFIED EXPENSE REPAYMENT	100.00	204	HRA Waiver Claims	2009
06/25/10	NON QUALIFIED EXPENSE REPAYMENT	115.93	204	HRA Waiver Claims	2009
07/02/10	HRA WAIVER CLOSED VISA DISPUTES 2009	835.06	204	HRA Waiver Claims	2009
07/02/10	HRA WAIVER VOIDS 2009	10,816.20	204	HRA Waiver Claims	2009
07/02/10	HRA WAIVER VOIDS 2008	242.48	204	HRA Waiver Claims	2009
07/02/10	HRA WAIVER VOIDS 2009	5,181.89	204	HRA Waiver Claims	2009
07/02/10	HRA WAIVER CLOSED VISA DISPUTES 2009	186.32	204	HRA Waiver Claims	2009
05/28/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(3,020.45)	204	HRA Waiver Claims	2009
06/01/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,097.76)	204	HRA Waiver Claims	2009
06/02/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,868.80)	204	HRA Waiver Claims	2009
06/03/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,193.84)	204	HRA Waiver Claims	2009
06/04/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,248.65)	204	HRA Waiver Claims	2009
06/07/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(5,457.72)	204	HRA Waiver Claims	2009
06/08/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,532.86)	204	HRA Waiver Claims	2009
06/09/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,719.55)	204	HRA Waiver Claims	2009
06/10/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,487.97)	204	HRA Waiver Claims	2009
06/11/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,584.81)	204	HRA Waiver Claims	2009
06/14/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,261.02)	204	HRA Waiver Claims	2009
06/16/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,704.66)	204	HRA Waiver Claims	2009
06/16/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(4,642.67)	204	HRA Waiver Claims	2009

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/17/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(1,246.27)	204	HRA Waiver Claims	2009
06/18/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(3,849.35)	204	HRA Waiver Claims	2009
06/21/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,273.04)	204	HRA Waiver Claims	2009
06/22/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(106.20)	204	HRA Waiver Claims	2009
06/23/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(397.72)	204	HRA Waiver Claims	2009
06/24/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(2,567.71)	204	HRA Waiver Claims	2009
06/25/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(989.65)	204	HRA Waiver Claims	2009
06/28/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(276.51)	204	HRA Waiver Claims	2009
06/29/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(152.40)	204	HRA Waiver Claims	2009
06/01/10	EXPRESS SCRIPTS (06/01/2010)	(271,347.12)	301	Pharmacy Claims	2009
06/08/10	EXPRESS SCRIPTS (06/08/2010)	(168.49)	301	Pharmacy Claims	2009
06/15/10	EXPRESS SCRIPTS (06/15/2010)	(4,451.14)	301	Pharmacy Claims	2009
06/22/10	EXPRESS SCRIPTS (06/22/2010)	(2,988.41)	301	Pharmacy Claims	2009
06/29/10	EXPRESS SCRIPTS (06/29/2010)	(984.69)	301	Pharmacy Claims	2009
06/01/10	EXPRESS SCRIPTS INC (06/01/10)	(12,797.50)	302	Express Scripts Admin	2009
06/17/10	EXPRESS SCRIPTS INC (06/08/10)	(138.06)	302	Express Scripts Admin	2009
06/17/10	EXPRESS SCRIPTS INC (06/15/10)	(235.56)	302	Express Scripts Admin	2009
06/30/10	EXPRESS SCRIPTS INC	(126.39)	302	Express Scripts Admin	2009
06/02/10	NSF FOR CR~1133 CHK#1091	(126.02)	101	Premiums	2010
06/14/10	NSF FOR CR~34857 CHK#1091	(126.02)	101	Premiums	2010
06/15/10	NSF PREMIUM PAYMENT	(234.76)	101	Premiums	2010
06/17/10	NSF FOR CR~34857 CHK#1091	126.02	101	Premiums	2010
05/21/10	KRS #31100 HEALTH PREMIUM-employee	11,346.13	101	Premiums	2010
05/21/10	KRS #31100 HEALTH PREMIUM	144,783.10	101	Premiums	2010
06/01/10	VARIOUS PREMIUM PAYMENTS	1,379,591.53	101	Premiums	2010
06/02/10	KCTCS #45470 PREMIUM PAYMENT MAY 2010	2,780,086.27	101	Premiums	2010
06/02/10	JENKINS #00276 PREMIUM PAYMENT	7,318.98	101	Premiums	2010
06/02/10	VARIOUS PREMIUM PAYMENTS	1,048,399.47	101	Premiums	2010
06/03/10	VARIOUS PREMIUM PAYMENTS	67,262.00	101	Premiums	2010
06/04/10	VARIOUS PREMIUM PAYMENTS	1,033,099.68	101	Premiums	2010
06/04/10	SILVER GROVE #00533 MAY 2010 HEALTH	2,879.90	101	Premiums	2010
06/07/10	VARIOUS PREMIUM PAYMENTS	724,329.59	101	Premiums	2010
06/08/10	VARIOUS PREMIUM PAYMENTS	181,945.53	101	Premiums	2010
06/09/10	VARIOUS PREMIUM PAYMENTS	574,071.90	101	Premiums	2010
06/10/10	KRS #31100 HEALTH PREMIUM-employee	11,071.76	101	Premiums	2010
06/11/10	VARIOUS PREMIUM PAYMENTS	368,960.84	101	Premiums	2010
06/14/10	VARIOUS PREMIUM PAYMENTS	326,884.08	101	Premiums	2010
06/15/10	VARIOUS PREMIUM PAYMENTS	399,989.50	101	Premiums	2010
06/16/10	VARIOUS PREMIUM PAYMENTS	148,826.12	101	Premiums	2010
06/17/10	VARIOUS PREMIUM PAYMENTS	234,790.44	101	Premiums	2010
06/18/10	VARIOUS PREMIUM PAYMENTS	651,593.80	101	Premiums	2010
06/21/10	VARIOUS PREMIUM PAYMENTS	928,771.31	101	Premiums	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/22/10	VARIOUS PREMIUM PAYMENTS	156,254.90	101	Premiums	2010
06/23/10	COBRA PREMIUMS MAY 2010	237,301.83	101	Premiums	2010
06/23/10	VARIOUS PREMIUM PAYMENTS	476,529.88	101	Premiums	2010
06/23/10	KRS #31100 HEALTH PREMIUM	154,678.39	101	Premiums	2010
06/24/10	VARIOUS PREMIUM PAYMENTS	609,236.04	101	Premiums	2010
06/25/10	VARIOUS PREMIUM PAYMENTS	450,372.57	101	Premiums	2010
06/28/10	VARIOUS PREMIUM PAYMENTS	730,712.05	101	Premiums	2010
06/29/10	VARIOUS PREMIUM PAYMENTS	463,461.84	101	Premiums	2010
06/30/10	VARIOUS PREMIUM PAYMENTS	147,946.52	101	Premiums	2010
06/02/10	VARIOUS EPAY PREMIUMS	179,250.70	101	Premiums	2010
06/03/10	VARIOUS EPAY PREMIUMS	404,101.80	101	Premiums	2010
06/03/10	VARIOUS EPAY PREMIUMS	195,792.67	101	Premiums	2010
06/04/10	VARIOUS EPAY PREMIUMS	16,938.52	101	Premiums	2010
06/08/10	VARIOUS EPAY PREMIUMS	582.88	101	Premiums	2010
06/08/10	VARIOUS EPAY PREMIUMS	2,929.38	101	Premiums	2010
06/11/10	VARIOUS EPAY PREMIUMS	42,122.20	101	Premiums	2010
06/11/10	VARIOUS EPAY PREMIUMS	57,458.50	101	Premiums	2010
06/11/10	VARIOUS EPAY PREMIUMS	15,094.48	101	Premiums	2010
06/11/10	VARIOUS EPAY PREMIUMS	1,240,926.39	101	Premiums	2010
06/11/10	VARIOUS EPAY PREMIUMS	116,295.92	101	Premiums	2010
06/14/10	VARIOUS EPAY PREMIUMS	23,369.06	101	Premiums	2010
06/15/10	VARIOUS EPAY PREMIUMS	3,970.94	101	Premiums	2010
06/16/10	VARIOUS EPAY PREMIUMS	9,880.42	101	Premiums	2010
06/18/10	VARIOUS EPAY PREMIUMS	126,042.19	101	Premiums	2010
06/22/10	VARIOUS EPAY PREMIUMS	4,479.70	101	Premiums	2010
06/22/10	VARIOUS EPAY PREMIUMS	8,285.76	101	Premiums	2010
06/23/10	VARIOUS EPAY PREMIUMS	18,422.26	101	Premiums	2010
06/23/10	VARIOUS EPAY PREMIUMS	120,067.29	101	Premiums	2010
06/23/10	VARIOUS EPAY PREMIUMS	6,601.24	101	Premiums	2010
06/24/10	VARIOUS EPAY PREMIUMS	54,401.37	101	Premiums	2010
06/25/10	VARIOUS EPAY PREMIUMS	154,099.30	101	Premiums	2010
06/25/10	VARIOUS EPAY PREMIUMS	148,576.52	101	Premiums	2010
06/29/10	VARIOUS EPAY PREMIUMS	148,586.23	101	Premiums	2010
06/29/10	VARIOUS EPAY PREMIUMS	27,404.95	101	Premiums	2010
06/30/10	VARIOUS EPAY PREMIUMS	97,316.93	101	Premiums	2010
06/03/10	Hlth Ins Refund	(332.88)	101	Premiums	2010
06/08/10	Hlth Ins Refund	(446.02)	101	Premiums	2010
06/11/10	Hlth Ins Refund	(522.82)	101	Premiums	2010
06/11/10	Hlth Ins Refund	(1,183.17)	101	Premiums	2010
06/11/10	Hlth Ins Refund	(1,288.64)	101	Premiums	2010
06/11/10	Hlth Ins Refund	(1,889.38)	101	Premiums	2010
06/11/10	Hlth Ins Refund	(2,403.82)	101	Premiums	2010
06/14/10	Hlth Ins Refund	(1,522.27)	101	Premiums	2010
06/15/10	Hlth Ins Refund	(3,403.36)	101	Premiums	2010
06/15/10	Hlth Ins Refund	(773.53)	101	Premiums	2010
06/15/10	Hlth Ins Refund	(3,564.18)	101	Premiums	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/15/10	Hlth Ins Refund	(1,047.85)	101	Premiums	2010
06/15/10	Hlth Ins Refund	(1,773.93)	101	Premiums	2010
06/15/10	Hlth Ins Refund	(1,222.84)	101	Premiums	2010
06/15/10	Hlth Ins Refund	(1,664.34)	101	Premiums	2010
06/15/10	Hlth Ins Refund	(378.84)	101	Premiums	2010
06/16/10	Hlth Ins Refund	(430.65)	101	Premiums	2010
06/18/10	Hlth Ins Refund	(3,022.14)	101	Premiums	2010
06/18/10	Hlth Ins Refund	(310.82)	101	Premiums	2010
06/17/10	COBRA REFUND TO CERIDIAN	(575.42)	101	Premiums	2010
06/21/10	Hlth Ins Refund	(90.34)	101	Premiums	2010
06/21/10	Hlth Ins Refund	(4,307.89)	101	Premiums	2010
06/18/10	Hlth Ins Refund	(28.34)	101	Premiums	2010
06/22/10	Hlth Ins Refund	(1,204.42)	101	Premiums	2010
06/22/10	Hlth Ins Refund	(4,658.94)	101	Premiums	2010
06/24/10	Hlth Ins Refund	(155.06)	101	Premiums	2010
06/28/10	Hlth Ins Refund	(411.22)	101	Premiums	2010
06/28/10	Hlth Ins Refund	(3,177.67)	101	Premiums	2010
06/28/10	Hlth Ins Refund	(3,943.47)	101	Premiums	2010
06/28/10	Hlth Ins Refund	(285.38)	101	Premiums	2010
06/29/10	Hlth Ins Refund	(2,952.25)	101	Premiums	2010
06/29/10	Hlth Ins Refund	(4,223.71)	101	Premiums	2010
06/29/10	Hlth Ins Refund	(3,450.80)	101	Premiums	2010
06/29/10	Hlth Ins Refund	(899.86)	101	Premiums	2010
06/30/10	Hlth Ins Refund	(152.75)	101	Premiums	2010
07/01/10	UPPS JUNE 2010 PREMIUMS (KICKOUTS)	57,881.78	101	Premiums	2010
06/01/10	KDE PREMIUMS MAY 2010 BILL PERIOD	52,605,614.61	101	Premiums	2010
06/02/10	UPPS PREMIUM PAYMENT MAY 2010	24,880,705.43	101	Premiums	2010
06/30/10	UPPS PREMIUM PAYMENT JUNE 2010	24,900,745.37	101	Premiums	2010
07/01/10	KDE PREMIUMS JUNE 2010 BILL PERIOD	4,223,662.18	101	Premiums	2010
06/09/10	KRS 6/10 PREMIUMS	22,478,851.74	101	Premiums	2010
06/10/10	85000 KTRS 6/10 PREMIUMS	11,582,108.81	101	Premiums	2010
07/01/10	JUNE UPPS ADMIN CORR	(543.78)	101	Premiums	2010
06/08/10	HRA CONTRIBUTION	373,625.00	102	HRA Waiver Contribution	2010
06/23/10	HRA CONTRIBUTION 06-15-10	386,674.51	102	HRA Waiver Contribution	2010
06/15/10	HRA SUPPLEMENTAL	87.50	102	HRA Waiver Contribution	2010
06/30/10	HRA SUPPLEMENTAL	87.50	102	HRA Waiver Contribution	2010
06/02/10	HRA (QUASI) DEPOSIT	525.00	102	HRA Waiver Contribution	2010
06/04/10	HRA (UPPS) DEPOSIT	25.00	102	HRA Waiver Contribution	2010
06/04/10	HRA (QUASI) DEPOSIT	175.00	102	HRA Waiver Contribution	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/07/10	HRA (QUASI) DEPOSIT	525.00	102	HRA Waiver Contribution	2010
06/09/10	HRA (QUASI) DEPOSIT	525.00	102	HRA Waiver Contribution	2010
06/11/10	HRA (QUASI) DEPOSIT	875.00	102	HRA Waiver Contribution	2010
06/14/10	HRA (QUASI) DEPOSIT	87.50	102	HRA Waiver Contribution	2010
06/15/10	HRA (QUASI) DEPOSIT	1,050.00	102	HRA Waiver Contribution	2010
06/16/10	VARIOUS PREMIUM PAYMENTS	175.00	102	HRA Waiver Contribution	2010
06/17/10	HRA (QUASI) DEPOSIT	262.50	102	HRA Waiver Contribution	2010
06/17/10	HRA (UPPS) DEPOSIT	87.50	102	HRA Waiver Contribution	2010
06/21/10	HRA (QUASI) DEPOSIT	787.50	102	HRA Waiver Contribution	2010
06/23/10	HRA (QUASI) DEPOSIT	700.00	102	HRA Waiver Contribution	2010
06/25/10	HRA (QUASI) DEPOSIT	1,925.00	102	HRA Waiver Contribution	2010
06/28/10	HRA (QUASI) DEPOSIT	1,312.50	102	HRA Waiver Contribution	2010
06/28/10	HRA (UPPS) DEPOSIT	175.00	102	HRA Waiver Contribution	2010
06/29/10	HRA (QUASI) DEPOSIT	87.50	102	HRA Waiver Contribution	2010
06/30/10	HRA (QUASI) DEPOSIT	1,137.50	102	HRA Waiver Contribution	2010
06/03/10	Various HRA Waiver	175.00	102	HRA Waiver Contribution	2010
06/14/10	Various HRA Waiver	87.50	102	HRA Waiver Contribution	2010
06/16/10	Various HRA Waiver	612.50	102	HRA Waiver Contribution	2010
06/17/10	Various HRA Waiver	1,225.00	102	HRA Waiver Contribution	2010
06/02/10	HRA Refund	(87.50)	102	HRA Waiver Contribution	2010
06/03/10	HRA Refund	(87.50)	102	HRA Waiver Contribution	2010
06/11/10	HRA Refund	(787.50)	102	HRA Waiver Contribution	2010
06/14/10	HRA Refund	(1,225.00)	102	HRA Waiver Contribution	2010
06/18/10	HRA Refund	(175.00)	102	HRA Waiver Contribution	2010
06/22/10	HRA Refund	(437.50)	102	HRA Waiver Contribution	2010
06/25/10	KDE HRA WAIVER JUNE 2010	3,458,350.00	102	HRA Waiver Contribution	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/02/10	HRA CONTRIBUTIONS (02/15/2010)	382,462.50	102	HRA Waiver Contribution	2010
06/02/10	HRA CONTRIBUTIONS (03/15/2010)	380,887.50	102	HRA Waiver Contribution	2010
06/02/10	HRA CONTRIBUTIONS (04/15/2010)	380,100.00	102	HRA Waiver Contribution	2010
06/02/10	HRA CONTRIBUTIONS (05/15/2010)	381,062.50	102	HRA Waiver Contribution	2010
06/04/10	HRA CONTRIBUTIONS (01/15/2010)	377,912.50	102	HRA Waiver Contribution	2010
06/29/10	HRA CONTRIBUTIONS (06/15/2010)	378,612.50	102	HRA Waiver Contribution	2010
06/02/10	EARNED INTEREST MAY 2010	442.83	110	Interest Income	2010
07/01/10	EARNED INTEREST JUNE 2010	828.17	110	Interest Income	2010
06/04/10	MEDICAL VOIDS 2010	14,623.28	201	Medical Claims	2010
05/28/10	PAYMENT OF INSURANCE CLAIMS 2010	(512.28)	201	Medical Claims	2010
06/01/10	PAYMENT OF INSURANCE CLAIMS 2010	(13,848,707.93)	201	Medical Claims	2010
06/03/10	PAYMENT OF INSURANCE CLAIMS 2010	(2,764,391.45)	201	Medical Claims	2010
06/07/10	PAYMENT OF INSURANCE CLAIMS 2010	(12,716,652.07)	201	Medical Claims	2010
06/09/10	PAYMENT OF INSURANCE CLAIMS 2010	(29,063.07)	201	Medical Claims	2010
06/10/10	PAYMENT OF INSURANCE CLAIMS 2010	(9,280,825.44)	201	Medical Claims	2010
06/14/10	PAYMENT OF INSURANCE CLAIMS 2010	(11,119,381.84)	201	Medical Claims	2010
06/16/10	PAYMENT OF INSURANCE CLAIMS 2010	(159.37)	201	Medical Claims	2010
06/17/10	PAYMENT OF INSURANCE CLAIMS 2010	(454.46)	201	Medical Claims	2010
06/18/10	PAYMENT OF INSURANCE CLAIMS 2010	(11,945,930.56)	201	Medical Claims	2010
06/18/10	PAYMENT OF INSURANCE CLAIMS 2010	(6,155.77)	201	Medical Claims	2010
06/21/10	PAYMENT OF INSURANCE CLAIMS 2010	(15,101,648.93)	201	Medical Claims	2010
06/24/10	PAYMENT OF INSURANCE CLAIMS 2010	(9,012,540.95)	201	Medical Claims	2010
06/25/10	PAYMENT OF INSURANCE CLAIMS 2010	(613.58)	201	Medical Claims	2010
06/28/10	PAYMENT OF INSURANCE CLAIMS 2010	(14,536,693.50)	201	Medical Claims	2010
06/29/10	PAYMENT OF INSURANCE CLAIMS 2010	(37,859.36)	201	Medical Claims	2010
06/25/10	KDE JUNE 2010 ASO FEE PMT	19,383.10	202	Humana Admin	2010
06/17/10	HUMANA ASO FEES JUNE 2010	(5,510,486.46)	202	Humana Admin	2010
06/22/10	SHARED SAVINGS MAY	(132,082.52)	202	Humana Admin	2010
06/11/10	CLAIM RECOVERY APRIL 2010 HRA SELECT	17,228.67	203	HRA Select Claims	2010
07/02/10	HRA SELECT CLOSED VISA DISPUTES 2010	310.95	203	HRA Select Claims	2010
07/02/10	HRA SELECT VOIDS 2010	268.49	203	HRA Select Claims	2010
07/02/10	HRA SELECT CLOSED VISA DISPUTES 2010	269.43	203	HRA Select Claims	2010
07/02/10	HRA SELECT VOIDS 2010	105.83	203	HRA Select Claims	2010
05/28/10	HRA CLAIM PAYMENTS (HRA SELECT)	(47,050.71)	203	HRA Select Claims	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/01/10	HRA CLAIM PAYMENTS (HRA SELECT)	(143,099.94)	203	HRA Select Claims	2010
06/02/10	HRA CLAIM PAYMENTS (HRA SELECT)	(11,637.98)	203	HRA Select Claims	2010
06/03/10	HRA CLAIM PAYMENTS (HRA SELECT)	(36,312.36)	203	HRA Select Claims	2010
06/04/10	HRA CLAIM PAYMENTS (HRA SELECT)	(58,358.73)	203	HRA Select Claims	2010
06/07/10	HRA CLAIM PAYMENTS (HRA SELECT)	(149,451.44)	203	HRA Select Claims	2010
06/08/10	HRA CLAIM PAYMENTS (HRA SELECT)	(19,336.05)	203	HRA Select Claims	2010
06/09/10	HRA CLAIM PAYMENTS (HRA SELECT)	(36,962.41)	203	HRA Select Claims	2010
06/10/10	HRA CLAIM PAYMENTS (HRA SELECT)	(69,098.98)	203	HRA Select Claims	2010
06/11/10	HRA CLAIM PAYMENTS (HRA SELECT)	(68,105.80)	203	HRA Select Claims	2010
06/14/10	HRA CLAIM PAYMENTS (HRA SELECT)	(111,954.62)	203	HRA Select Claims	2010
06/16/10	HRA CLAIM PAYMENTS (HRA SELECT)	(21,556.10)	203	HRA Select Claims	2010
06/16/10	HRA CLAIM PAYMENTS (HRA SELECT)	(38,610.18)	203	HRA Select Claims	2010
06/17/10	HRA CLAIM PAYMENTS (HRA SELECT)	(64,295.34)	203	HRA Select Claims	2010
06/18/10	HRA CLAIM PAYMENTS (HRA SELECT)	(58,427.90)	203	HRA Select Claims	2010
06/21/10	HRA CLAIM PAYMENTS (HRA SELECT)	(125,529.35)	203	HRA Select Claims	2010
06/22/10	HRA CLAIM PAYMENTS (HRA SELECT)	(13,817.60)	203	HRA Select Claims	2010
06/23/10	HRA CLAIM PAYMENTS (HRA SELECT)	(39,266.42)	203	HRA Select Claims	2010
06/24/10	HRA CLAIM PAYMENTS (HRA SELECT)	(58,510.48)	203	HRA Select Claims	2010
06/25/10	HRA CLAIM PAYMENTS (HRA SELECT)	(54,771.12)	203	HRA Select Claims	2010
06/28/10	HRA CLAIM PAYMENTS (HRA SELECT)	(638.54)	203	HRA Select Claims	2010
06/29/10	HRA CLAIM PAYMENTS (HRA SELECT)	(21,216.56)	203	HRA Select Claims	2010
06/11/10	CLAIM RECOVERY APRIL 2010 HRA WAIVER	30,106.05	204	HRA Waiver Claims	2010
07/02/10	HRA WAIVER VOIDS 2010	3,326.73	204	HRA Waiver Claims	2010
07/02/10	HRA WAIVER CLOSED VISA DISPUTES 2010	86.29	204	HRA Waiver Claims	2010
07/02/10	HRA WAIVER CLOSED VISA DISPUTES 2010	664.03	204	HRA Waiver Claims	2010
07/02/10	HRA WAIVER VOIDS 2010	6,641.21	204	HRA Waiver Claims	2010
05/28/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(147,610.79)	204	HRA Waiver Claims	2010
06/01/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(401,561.84)	204	HRA Waiver Claims	2010
06/02/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(49,217.47)	204	HRA Waiver Claims	2010
06/03/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(143,118.16)	204	HRA Waiver Claims	2010
06/04/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(171,143.94)	204	HRA Waiver Claims	2010
06/07/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(425,173.41)	204	HRA Waiver Claims	2010
06/08/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(74,257.63)	204	HRA Waiver Claims	2010
06/09/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(145,531.14)	204	HRA Waiver Claims	2010
06/10/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(209,224.76)	204	HRA Waiver Claims	2010
06/11/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(208,944.56)	204	HRA Waiver Claims	2010
06/14/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(333,748.16)	204	HRA Waiver Claims	2010
06/16/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(78,036.97)	204	HRA Waiver Claims	2010
06/16/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(140,299.56)	204	HRA Waiver Claims	2010
06/17/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(190,339.25)	204	HRA Waiver Claims	2010
06/18/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(180,595.39)	204	HRA Waiver Claims	2010
06/21/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(356,719.29)	204	HRA Waiver Claims	2010
06/22/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(76,865.37)	204	HRA Waiver Claims	2010
06/23/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(143,920.57)	204	HRA Waiver Claims	2010
06/24/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(159,602.03)	204	HRA Waiver Claims	2010

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Year
06/25/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(167,938.16)	204	HRA Waiver Claims	2010
06/28/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(346,575.91)	204	HRA Waiver Claims	2010
06/29/10	HRA CLAIM PAYMENTS (HRA WAIVER)	(86,468.26)	204	HRA Waiver Claims	2010
06/01/10	EXPRESS SCRIPTS (06/01/2010)	(5,657,486.81)	301	Pharmacy Claims	2010
06/08/10	EXPRESS SCRIPTS (06/08/2010)	(6,779,246.85)	301	Pharmacy Claims	2010
06/15/10	EXPRESS SCRIPTS (06/15/2010)	(6,523,959.83)	301	Pharmacy Claims	2010
06/22/10	EXPRESS SCRIPTS (06/22/2010)	(6,510,981.77)	301	Pharmacy Claims	2010
06/29/10	EXPRESS SCRIPTS (06/29/2010)	(6,514,772.57)	301	Pharmacy Claims	2010
06/01/10	EXPRESS SCRIPTS INC (06/01/10)	(126,001.41)	302	Express Scripts Admin	2010
06/17/10	EXPRESS SCRIPTS INC (06/08/10) Counts	(259,813.24)	302	Express Scripts Admin	2010
06/17/10	EXPRESS SCRIPTS INC (06/08/10)	(154,522.56)	302	Express Scripts Admin	2010
06/17/10	EXPRESS SCRIPTS INC (06/15/10)	(140,198.35)	302	Express Scripts Admin	2010
06/30/10	EXPRESS SCRIPTS INC	(139,900.77)	302	Express Scripts Admin	2010
06/02/10	ANTHEM REFUND RX SETTLEMENT	541.72	501	Operating Transfer/Exp & Adj	2010
06/15/10	DEPENDENT AUDIT - CHAPMAN KELLY	(55,830.08)	501	Operating Transfer/Exp & Adj	2010
	June Activity	\$16,073,876.30			
	Ending Balance	\$74,421,066.18			

June Account Summary		
101	Premiums	\$158,711,733.40
102	HRA Waiver Contribution	\$4,183,982.11
110	Interest Income	\$1,684.19
120	Drug Rebates	\$0.00
130	Transfers From other plan year(s)	\$0.00
201	Medical Claims	(\$102,236,620.07)
202	Humana Admin	(\$5,629,480.75)
203	HRA Select Claims	(\$1,351,564.74)
204	HRA Waiver Claims	(\$4,197,077.16)
301	Pharmacy Claims	(\$32,506,663.48)
302	Express Scripts Admin	(\$846,828.84)
500	Transfers To other plan year(s)	\$0.00
501	Other Payments & Adj	(\$55,288.36)
Account Activity – June 2010		\$16,073,876.30

Summary of Transfers between Plan Years

	2006	2007	2008
KRS SUBSIDY			
KRS SUBSIDY REPAYMENT	5,750,469.94		(5,750,469.94)
KRS FAMILY SUBSIDY	(1,148,095.15)		1,148,095.15
KRS INITIALS FAMILY SUBSIDY	(5,551.49)		5,551.49
KRS FAMILY SUBSIDY	(1,148,140.45)		1,148,140.45
KRS INITIALS FAMILY SUBSIDY	(3,194.56)		3,194.56
KRS FAMILY SUBSIDY	(1,145,845.38)		1,145,845.38
KRS PREMIUM SUBSIDY	(2,822.95)		2,822.95
KRS PREMIUM SUBSIDY	(1,146,453.32)		1,146,453.32
KRS PREMIUM SUBSIDY	(4,336.94)		4,336.94
KRS PREMIUM SUBSIDY	(1,146,029.69)		1,146,029.69
KRS FINAL TOTAL AFTER REPAYMENT	0.01	0.00	(0.01)
TRANSFERS FROM PLAN YEARS			
BUDGETERY TRANSFER PY206	(52,000,000.00)		52,000,000.00
PLAN YEAR TRANSFER 2006	(26,171,597.12)		26,171,597.12
PLAN YEAR TRANSFER 2007		(15,698,731.74)	15,698,731.74
TOTAL NON SUBSIDY PY TRANSFERS	(78,171,597.12)	(15,698,731.74)	93,870,328.86
KTRS SUBSIDY			
KTRS JAN 08 FAMILY SUBSIDY	(658,356.10)		658,356.10
KTRS FEB 08 FAMILY SUBSIDY	(657,763.84)		657,763.84
KTRS MAR 08 FAMILY SUBSIDY	(651,640.10)		651,640.10
KTRS MAY 08 FAMILY SUBSIDY	(644,890.64)		644,890.64
KTRS APR 08 FAMILY SUBSIDY	(704,209.24)		704,209.24
KTRS JUNE 08FAMILY SUBSIDY	(632,039.18)		632,039.18
TOTAL KTRS SUBSIDY	(3,948,899.10)	0.00	3,948,899.10
TOTAL TRANSFERS BETWEEN PLAN YEARS	(\$82,120,496.21)	(\$15,698,731.74)	\$97,819,227.95

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PLAN YEAR 2006														
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS
2009 Balance Forward	1,102,199,258.24	0.00	13,240,658.47	22,564,128.65	0.00	(763,459,613.93)	(47,449,798.19)	0.00	0.00	(231,462,058.76)	(7,782,832.84)	(82,120,496.21)	(4,000,000.00)	\$1,729,245.43
January-10	0.00	0.00	1,336.36	0.00	0.00	(34,298.48)	(88.13)	0.00	0.00	0.00	0.00	0.00	0.00	(\$33,050.25)
February-10	0.00	0.00	0.00	0.00	0.00	66,267.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$66,267.60
March-10	0.00	0.00	31.77	0.00	0.00	160,773.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$160,805.49
April-10	0.00	0.00	19.79	0.00	0.00	(4,924.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$4,904.69)
May-10	0.00	0.00	10.12	0.00	0.00	29,581.39	0.00	0.00	0.00	(12,208.85)	(765.00)	0.00	0.00	\$16,617.66
June-10	0.00	0.00	55.85	0.00	0.00	(5,386.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$5,330.95)
July-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,242,112.36	22,564,128.65	0.00	(763,247,600.98)	(47,449,886.32)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(82,120,496.21)	(4,000,000.00)	\$1,929,650.29

PLAN YEAR 2006														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,102,199,258.24	0.00	13,213,543.20	22,564,128.65	0.00	(763,250,044.64)	(47,449,461.43)	0.00	0.00	(231,460,977.27)	(7,782,861.05)	(82,120,496.21)	(4,000,000.00)	\$1,913,089.49
January-09	0.00	0.00	1,229.50	0.00	0.00	(33,318.06)	(193.80)	0.00	0.00	0.00	53.21	0.00	0.00	(\$32,229.15)
February-09	0.00	0.00	2,031.35	0.00	0.00	282,701.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$284,733.08
March-09	0.00	0.00	1,095.53	0.00	0.00	60,104.48	1.84	0.00	0.00	374.69	0.00	0.00	0.00	\$61,576.54
April-09	0.00	0.00	868.59	0.00	0.00	(497,077.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$496,209.21)
May-09	0.00	0.00	621.62	0.00	0.00	39,736.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$40,358.40
June-09	0.00	0.00	7,147.71	0.00	0.00	6,552.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$13,700.26
July-09	0.00	0.00	0.00	0.00	0.00	(45,112.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$45,112.68)
August-09	0.00	0.00	3,168.63	0.00	0.00	(13,364.36)	0.00	0.00	0.00	(184.94)	(12.50)	0.00	0.00	(\$10,393.17)
September-09	0.00	0.00	3,930.02	0.00	0.00	47,604.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$51,534.49
October-09	0.00	0.00	404.84	0.00	0.00	(163,960.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$163,555.88)
November-09	0.00	0.00	0.00	0.00	0.00	(5,190.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$5,190.99)
December-09	0.00	0.00	6,617.48	0.00	0.00	111,755.31	(144.80)	0.00	0.00	(1,271.24)	(12.50)	0.00	0.00	\$116,944.25
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,240,658.47	22,564,128.65	0.00	(763,459,613.93)	(47,449,798.19)	0.00	0.00	(231,462,058.76)	(7,782,832.84)	(82,120,496.21)	(4,000,000.00)	\$1,729,245.43

Kentucky Employees Health Plan – Status Report
Attachment B

2nd Quarter, 2010
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PLAN YEAR 2006														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	1,102,198,560.68	0.00	11,988,284.19	22,564,128.65	0.00	(781,109,649.73)	(47,320,908.95)	0.00	0.00	(224,014,151.59)	(7,782,779.02)	0.00	(4,000,000.00)	\$72,523,484.23
January-08	0.00	0.00	332,620.33	0.00	0.00	(430,361.51)	0.00	0.00	0.00	144.64	0.00	(658,356.10)	0.00	(\$755,952.64)
February-08	0.00	0.00	396,862.96	0.00	0.00	(332,077.22)	0.00	0.00	0.00	509.07	0.00	(657,763.84)	0.00	(\$592,469.03)
March-08	250.00	0.00	248,839.16	0.00	0.00	17,387,941.45	0.00	0.00	0.00	(7,454,423.55)	0.00	(56,102,467.13)	0.00	(\$45,919,860.07)
April-08	(142.12)	0.00	93,838.04	0.00	0.00	638,090.74	(460.00)	0.00	0.00	44.25	(1.39)	(1,850,662.56)	0.00	(\$1,119,293.04)
May-08	0.00	0.00	59,770.67	0.00	0.00	59,299.89	18,124.96	0.00	0.00	4,615.51	(55.62)	3,952,389.72	0.00	\$4,094,145.13
June-08	0.00	0.00	70,788.90	0.00	0.00	573,581.72	6,781.93	0.00	0.00	589.71	(1.39)	(26,803,636.30)	0.00	(\$26,151,895.43)
July-08	609.20	0.00	493.17	0.00	0.00	(136,874.42)	0.00	0.00	0.00	23.02	0.00	0.00	0.00	(\$135,749.03)
August-08	(19.52)	0.00	4,698.23	0.00	0.00	144,188.51	0.00	0.00	0.00	122.66	0.00	0.00	0.00	\$148,989.88
September-08	0.00	0.00	5,207.99	0.00	0.00	23,017.40	(111.67)	0.00	0.00	41.72	(1.39)	0.00	0.00	\$28,154.05
October-08	0.00	0.00	3,010.40	0.00	0.00	49,296.56	(14.88)	0.00	0.00	782.00	(19.46)	0.00	0.00	\$53,054.62
November-08	0.00	0.00	5,721.95	0.00	0.00	(68,199.33)	(152,872.82)	0.00	0.00	725.29	(2.78)	0.00	0.00	(\$214,627.69)
December-08	0.00	0.00	3,407.21	0.00	0.00	(48,298.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$44,891.49)
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,213,543.20	22,564,128.65	0.00	(763,250,044.64)	(47,449,461.43)	0.00	0.00	(231,460,977.27)	(7,782,861.05)	(82,120,496.21)	(4,000,000.00)	\$1,913,089.49

201 March 08 Plan year corrections of \$9,933,517.90 were made after Humana supplied plan year information on the claim recoveries.

301 March 08 Weekly pharmacy claims were improperly recorded as medical claims. The correction appears on the March 2008 summary and totals \$7,454,423.55.

500 March 08 transfers between plan years consist of \$52,000,000.00 used to reduce premium rates and \$4,102,467.13 in family subsidies.

500 May 08 included the KRS subsidy repayment of \$5,750,469.94.

500 June 08 transfers between plan years consist of \$26,171,597.12 and \$632,039.18 in family subsidies.

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2006														
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS/ ADJUSTMENTS	CASH TRANSACTIONS
2006 Balance Forward	1,101,364,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(696,060,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
January-07	832,027.80	0.00	613,850.54	0.00	0.00	(31,844,847.77)	(262,090.41)	0.00	0.00	(4,582,841.35)	(238,921.38)	0.00	(4,000,000.00)	(\$39,482,822.57)
February-07	(2,966.85)	0.00	444,335.78	0.00	0.00	(22,159,667.31)	(71,857.17)	0.00	0.00	(38,556.48)	(412.11)	0.00	0.00	(\$21,829,124.14)
March-07	(11,583.76)	0.00	720,231.24	5,614,413.50	0.00	(15,627,638.69)	(53,058.39)	0.00	0.00	(3,699.56)	(305.61)	0.00	0.00	(\$9,361,641.27)
April-07	(1,353.82)	0.00	370,886.65	0.00	0.00	(4,699,274.79)	(39,438.15)	0.00	0.00	(691,896.38)	14,295.86	0.00	0.00	(\$5,046,780.63)
May-07	8,726.90	0.00	328,961.65	0.00	0.00	(2,847,412.23)	4,150,089.64	0.00	0.00	(33,784.24)	(796.09)	0.00	0.00	\$1,605,785.63
June-07	4,584.74	0.00	750,625.98	5,136,289.06	0.00	(2,250,182.11)	(9,060.50)	0.00	0.00	(1,695.23)	(205.53)	0.00	0.00	\$3,630,356.41
July-07	36.40	0.00	0.00	0.00	0.00	(1,284,653.93)	(6,314.34)	0.00	0.00	(1,452.45)	(135.84)	0.00	0.00	(\$1,292,520.16)
August-07	3,143.22	0.00	422,572.11	0.00	0.00	(1,126,858.57)	0.00	0.00	0.00	(1,082.55)	(267.55)	0.00	0.00	(\$702,493.34)
September-07	0.00	0.00	357,876.42	0.00	0.00	(1,453,366.04)	0.00	0.00	0.00	(898.44)	(62.50)	0.00	0.00	(\$1,096,450.56)
October-07	0.00	0.00	398,634.57	0.00	0.00	(779,179.98)	0.00	0.00	0.00	(549.97)	(45.00)	0.00	0.00	(\$381,140.38)
November-07	0.00	0.00	0.00	0.00	0.00	(691,012.71)	0.00	0.00	0.00	(270.95)	(32.50)	0.00	0.00	(\$691,316.16)
December-07	1,519.50	0.00	875,062.18	0.00	0.00	(285,229.21)	0.00	0.00	0.00	(10.00)	(2.50)	0.00	0.00	\$591,339.97
Plan Year Transactions to Date	1,102,198,560.68	0.00	11,988,284.19	22,564,128.65	0.00	(781,109,649.73)	(47,320,908.95)	0.00	0.00	(224,014,151.59)	(7,782,779.02)	0.00	(4,000,000.00)	\$72,523,484.23

101 Premiums received in 2007 include December lockbox, November / December Cobra payments. Negative amounts reflect refunds.

110 Interest is reported as the information is received from Finance Accounts and as it is received from Humana per the contract

120 Pharmacy rebates are not due under the terms of the contract until 150 days after the end of each quarter.

201 These are claims incurred in 2006, but paid in 2007.

202 Admin fees are on claims incurred in 2006.

301 These are claims incurred on 2006, but paid in 2007.

302 Admin fees are on claims incurred in 2006.

501 For fiscal year 2006, HB380 provided \$4 million from the Trust Fund to help offset the self-insurance administrative cost.

** Premiums forwarded include the escrow account to fund the outstanding claim checks through December 31, 2006. The Claims have been adjusted for the outstanding checks as of December 31, 2006.

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2006														
2006	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS/ADJUSTMENTS	CASH TRANSACTIONS
December-05	12,109,520.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,109,520.87
January-06	58,717,052.66	0.00	0.00	0.00	0.00	(5,858,910.97)	0.00	0.00	0.00	(4,355,323.50)	0.00	0.00	0.00	\$48,502,818.19
February-06	95,279,715.21	0.00	0.00	0.00	0.00	(33,608,116.12)	0.00	0.00	0.00	(27,222,136.63)	0.00	0.00	0.00	\$34,449,462.46
March-06	96,203,652.90	0.00	479,416.24	0.00	0.00	(55,143,313.46)	(8,450,597.05)	0.00	0.00	(22,689,138.39)	0.00	0.00	0.00	\$10,400,020.24
April-06	95,713,661.72	0.00	363,022.39	0.00	0.00	(49,234,826.19)	(4,245,852.36)	0.00	0.00	(15,725,632.15)	(2,123,741.31)	0.00	0.00	\$24,746,632.10
May-06	96,477,472.44	0.00	433,688.68	0.00	0.00	(59,192,900.58)	(4,237,553.40)	0.00	0.00	(21,614,764.42)	(505,455.83)	0.00	0.00	\$11,360,486.89
June-06	75,715,144.70	0.00	1,309,327.87	0.00	0.00	(66,179,114.23)	(8,434,079.16)	0.00	0.00	(17,722,866.45)	(859,244.32)	0.00	0.00	(\$16,170,831.59)
July-06	106,607,010.35	0.00	0.00	0.00	0.00	(62,801,570.87)	(4,262,691.48)	0.00	0.00	(16,921,364.87)	(641,012.65)	0.00	0.00	\$21,980,370.48
August-06	87,156,882.23	0.00	377,971.98	0.00	0.00	(73,872,918.18)	(4,112,992.68)	0.00	0.00	(17,456,752.65)	(746,088.15)	0.00	0.00	(\$8,653,897.45)
September-06	84,428,262.67	0.00	1,577,522.63	5,799,613.36	0.00	(68,916,143.27)	(4,229,309.40)	0.00	0.00	(14,830,311.45)	(653,915.94)	0.00	0.00	\$3,175,718.60
October-06	90,247,993.08	0.00	646,707.29	0.00	0.00	(65,259,252.33)	(4,243,928.76)	0.00	0.00	(22,693,132.66)	(657,804.47)	0.00	0.00	(\$1,959,417.85)
November-06	88,348,883.51	0.00	720,536.99	0.00	0.00	(62,337,283.05)	(4,504,712.82)	0.00	0.00	(18,218,171.50)	(799,688.56)	0.00	0.00	\$3,209,564.57
December-06	85,532,174.21	0.00	797,052.99	6,013,812.73	0.00	(64,828,977.14)	(4,307,462.52)	0.00	0.00	(19,207,819.32)	(568,937.04)	0.00	0.00	\$3,429,843.91
Plan Year Transactions to Date	1,072,537,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(667,233,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
Plus: Claims Escrow	28,827,000.00					(28,827,000.00)								\$0.00
Total Adjusted Transactions to Date	\$1,101,364,426.55	\$0.00	\$6,705,247.06	\$11,813,426.09	\$0.00	(\$696,060,326.39)	(\$51,029,179.63)	\$0.00	\$0.00	(\$218,657,413.99)	(\$7,555,888.27)	\$0.00	\$0.00	\$146,580,291.42

** In 2006, the Commonwealth funded the payment of medical claims on an “as cleared” basis. Due to the “as cleared” banking arrangement Humana required the funding of an escrow account of \$28,827,000 to cover an estimated 8 days of medical claims. In 2007, the banking arrangements changed from an “as cleared” to an “as issued” basis for claim payments. This change is due to a recommendation made by our External Auditor. Because of the banking change, Humana will no longer require an escrow account in 2007. The escrow account funds were added into the 2006 premium balance. These funds were then used for 2006 outstanding claim checks.

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2007														
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS
2009 Balance Forward	1,140,715,605.42	59,281,231.95	7,862,561.27	24,262,373.59	0.00	(839,818,253.91)	(56,910,725.19)	(2,931,730.94)	(47,109,221.06)	(256,251,118.15)	(8,866,235.30)	(15,698,731.74)	6,722,637.05	\$11,258,392.99
January-10	301,150.69	175.00	8,700.51	0.00	0.00	(19,122.64)	(604.51)	0.00	75.00	0.00	0.00	0.00	0.00	\$290,374.05
February-10	0.00	0.00	0.00	0.00	0.00	510,304.62	0.00	0.00	50.00	0.00	0.00	0.00	0.00	\$510,354.62
March-10	(315,440.74)	0.00	217.39	0.00	0.00	94,744.57	(190.03)	0.00	140.00	5.40	0.00	0.00	0.00	(\$220,523.41)
April-10	0.00	0.00	121.82	0.00	0.00	(21,757.91)	0.00	0.00	275.20	0.00	0.00	0.00	0.00	(\$21,360.89)
May-10	0.00	0.00	62.38	0.00	0.00	322,196.68	0.00	25.00	20.00	(27,864.94)	(1,340.00)	0.00	0.00	\$293,099.12
June-10	0.00	0.00	349.56	0.00	0.00	(91,560.94)	0.00	0.00	0.00	(92,263.60)	(5,490.00)	0.00	0.00	(\$188,964.98)
July-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	1,140,701,315.37	59,281,406.95	7,872,012.93	24,262,373.59	0.00	(839,023,449.53)	(56,911,519.73)	(2,931,705.94)	(47,108,660.86)	(256,371,241.29)	(8,873,065.30)	(15,698,731.74)	6,722,637.05	\$11,921,371.50

Kentucky Employees Health Plan – Status Report
Attachment B

PLAN YEAR 2007														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,140,715,605.42	59,281,231.95	7,623,443.50	24,262,373.59	0.00	(842,933,324.89)	(56,892,071.80)	(2,933,620.26)	(47,399,523.14)	(256,254,598.42)	(8,866,331.64)	(15,698,731.74)	6,722,637.05	\$7,627,089.62
January-09	0.00	0.00	87,128.98	0.00	0.00	(250,923.45)	(714.15)	0.00	200.00	0.00	121.35	0.00	0.00	(\$164,187.27)
February-09	0.00	0.00	8,060.04	0.00	0.00	1,611,598.38	(1,041.09)	0.00	152,070.85	0.00	0.00	0.00	0.00	\$1,770,688.18
March-09	0.00	0.00	4,671.08	0.00	0.00	870,294.88	(98.28)	0.00	211.24	2,171.52	(7.50)	0.00	0.00	\$877,242.94
April-09	0.00	0.00	3,953.04	0.00	0.00	(253,110.42)	0.00	254.83	10,269.82	346.39	(4.17)	0.00	0.00	(\$238,290.51)
May-09	0.00	0.00	3,554.11	0.00	0.00	742,151.23	(442.52)	1,288.95	106,564.83	141.94	0.00	0.00	0.00	\$853,258.54
June-09	0.00	0.00	43,281.30	0.00	0.00	(578.91)	(1,285.97)	0.00	240.00	0.00	0.00	0.00	0.00	\$41,656.42
July-09	0.00	0.00	1.64	0.00	0.00	(164,629.57)	(1,285.97)	0.00	1,135.34	0.00	0.00	0.00	0.00	(\$164,778.56)
August-09	0.00	0.00	19,309.09	0.00	0.00	(412,502.97)	0.00	0.00	5,537.39	351.31	(2.78)	0.00	0.00	(\$387,307.96)
September-09	0.00	0.00	23,212.64	0.00	0.00	180,410.64	0.00	0.00	4,901.51	65.83	0.00	0.00	0.00	\$208,590.62
October-09	0.00	0.00	2,369.47	0.00	0.00	7,399.10	0.00	345.54	8,727.15	301.27	(8.06)	0.00	0.00	\$19,134.47
November-09	0.00	0.00	0.00	0.00	0.00	173,822.45	0.00	0.00	45.00	102.01	(2.50)	0.00	0.00	\$173,966.96
December-08	0.00	0.00	43,576.38	0.00	0.00	611,139.62	(13,785.41)	0.00	398.95	0.00	0.00	0.00	0.00	\$641,329.54
Plan Year Transactions to Date	1,140,715,605.42	59,281,231.95	7,862,561.27	24,262,373.59	0.00	(839,818,253.91)	(56,910,725.19)	(2,931,730.94)	(47,109,221.06)	(256,251,118.15)	(8,866,235.30)	(15,698,731.74)	6,722,637.05	\$11,258,392.99

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PLAN YEAR 2007														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	1,140,145,513.81	58,856,749.55	6,193,830.77	12,067,730.07	0.00	(758,170,132.00)	(56,477,167.97)	(2,806,678.62)	(42,679,505.27)	(250,479,048.07)	(8,573,031.46)	0.00	9,130,694.38	\$107,208,955.19
January-08	7,282.49	419,732.00	485,700.30	0.00	0.00	(50,098,583.38)	0.00	(11,648.69)	(1,358,015.54)	(5,868,397.56)	(133,265.01)	0.00	(8,057.33)	(\$56,565,252.72)
February-08	78,188.93	(700.00)	280,051.57	0.00	0.00	(12,652,813.51)	(149,473.94)	(30,982.99)	(976,055.79)	(24,291.81)	(2,486.56)	0.00	0.00	(\$13,478,564.10)
March-08	(117,007.81)	3,650.00	297,242.43	5,958,195.90	0.00	(15,149,047.56)	(119,466.76)	(40,157.18)	(1,386,827.08)	(27,676.44)	(643.64)	0.00	0.00	(\$10,581,738.14)
April-08	327,063.33	400.40	155,664.53	0.00	0.00	(1,842,874.93)	(53,292.46)	(11,024.74)	(488,075.96)	(62.25)	(210.01)	0.00	(2,000,000.00)	(\$3,912,412.09)
May-08	(11,465.74)	0.00	56,142.90	0.00	0.00	(1,255,673.17)	(62,923.22)	(8,708.87)	(47,475.40)	16,421.38	(276.27)	0.00	(400,000.00)	(\$1,713,958.39)
June-08	284,415.97	1,312.50	52,551.25	6,236,447.62	0.00	(456,010.93)	(11,436.86)	(908.40)	(43,112.03)	(959.83)	(117.52)	(15,698,731.74)	0.00	(\$9,636,549.97)
July-08	1,973.19	87.50	1,325.69	0.00	0.00	(1,308,287.03)	0.00	0.00	1,859.23	(266.50)	(56.67)	0.00	0.00	(\$1,303,364.59)
August-08	(379.68)	87.50	24,229.02	0.00	0.00	(560,191.45)	0.00	(108.08)	3,689.36	(1,098.62)	10,863.60	0.00	0.00	(\$522,908.35)
September-08	20.93	(87.50)	23,642.40	0.00	0.00	(219,001.89)	(1,995.14)	(1,057.27)	(7,680.87)	170,899.41	(166,859.89)	0.00	0.00	(\$202,119.82)
October-08	0.00	0.00	13,294.42	0.00	0.00	189,810.10	(13,439.71)	(3,791.04)	(78,022.31)	20,638.29	(219.04)	0.00	0.00	\$128,270.71
November-08	0.00	0.00	24,810.18	0.00	0.00	(845,852.66)	(2,875.74)	0.00	(529.64)	(128.90)	(17.50)	0.00	0.00	(\$824,594.26)
December-08	0.00	0.00	14,958.04	0.00	0.00	(564,666.48)	0.00	(18,554.38)	(339,771.84)	(60,627.52)	(11.67)	0.00	0.00	(\$968,673.85)
Plan Year Transactions to Date	1,140,715,605.42	59,281,231.95	7,623,443.50	24,262,373.59	0.00	(842,933,324.89)	(56,892,071.80)	(2,933,620.26)	(47,399,523.14)	(256,254,598.42)	(8,866,331.64)	(15,698,731.74)	6,722,637.05	\$7,627,089.62

500 June 08 transfers between plan years consist of \$15,698,731.74 transferred to 2008.

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PLAN YEAR 2007														
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO/FROM PLAN YEARS	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-06	145,538.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$145,538.53
January-07	95,628,504.31	890,337.50	0.00	0.00	0.00	(12,872,647.41)	(4,344,187.52)	(70,023.79)	(1,638,005.91)	(19,220,941.75)	(578,897.33)	0.00	10,806,011.40	\$68,600,149.50
February-07	94,760,208.66	7,028,187.50	285,218.40	0.00	0.00	(54,138,312.89)	(4,437,008.00)	(182,325.14)	(4,371,073.41)	(19,185,904.92)	(843,518.78)	0.00	100,010.73	\$19,015,482.15
March-07	92,635,535.95	4,994,500.00	374,953.09	0.00	0.00	(57,423,623.25)	(4,761,706.10)	(539,111.13)	(4,290,599.88)	(19,791,543.39)	(716,832.28)	0.00	59,956.22	\$10,541,529.23
April-07	95,132,009.43	2,953,650.00	489,438.28	0.00	0.00	(60,354,324.28)	(4,385,383.08)	(207,874.13)	(4,768,571.76)	(18,531,239.51)	(691,816.38)	0.00	0.00	\$9,635,888.57
May-07	95,697,253.52	9,051,033.88	673,715.75	0.00	0.00	(67,010,154.22)	(4,693,562.22)	(547,762.85)	(4,157,130.61)	(23,510,856.73)	(800,079.05)	0.00	0.00	\$4,702,457.47
June-07	95,998,911.56	4,913,354.62	1,118,787.04	0.00	0.00	(76,111,445.98)	(4,604,295.32)	(184,726.50)	(4,470,479.22)	(19,666,161.02)	(694,905.56)	0.00	157,230.00	(\$3,543,730.38)
July-07	94,065,136.94	4,820,107.23	0.00	0.00	0.00	(74,876,669.69)	(93,452.51)	(354,933.71)	(3,998,535.11)	(19,293,908.35)	(501,554.74)	0.00	0.00	(\$233,809.94)
August-07	92,804,598.20	892,664.70	535,832.71	6,127,725.00	0.00	(76,559,986.56)	(9,397,503.94)	(163,086.56)	(3,859,291.89)	(24,480,548.74)	(801,796.43)	0.00	0.00	(\$14,901,393.51)
September-07	94,858,022.07	8,625,244.17	613,971.58	0.00	0.00	(58,342,519.13)	(4,640,244.18)	(137,420.21)	(2,730,049.63)	(19,968,399.17)	(690,468.28)	0.00	0.00	\$17,588,137.22
October-07	136,543,983.44	4,920,047.56	956,738.96	0.00	0.00	(78,704,657.49)	(4,771,304.14)	(152,300.13)	(3,237,230.54)	(25,418,474.07)	(694,655.18)	0.00	(25,157.96)	\$29,416,990.45
November-07	57,524,524.06	875,086.46	0.00	0.00	0.00	(76,072,441.48)	(5,374,281.49)	(169,977.44)	(2,540,207.78)	(20,369,255.05)	(712,129.49)	0.00	7,486.03	(\$46,831,196.18)
December-07	94,351,287.14	8,892,535.93	1,145,174.97	5,940,005.07	0.00	(65,703,349.62)	(4,974,239.47)	(97,137.03)	(2,618,329.53)	(21,041,815.37)	(846,377.96)	0.00	(1,974,842.04)	\$13,072,912.09
Plan Year Transactions to Date	1,140,145,513.81	58,856,749.55	6,193,830.77	12,067,730.07	0.00	(758,170,132.00)	(56,477,167.97)	(2,806,678.62)	(42,679,505.27)	(250,479,048.07)	(8,573,031.46)	0.00	9,130,694.38	\$107,208,955.20
101 Received part of January 2007 premiums in December 2006.														
102 HRA waiver contributions are due monthly. Untimely payments by some agencies account for monthly fluctuations.														
110 Interest is reported as the information is received from Finance Accounts and as it is received from Humana per the contract.														
120 Pharmacy rebates are not due under the terms of the contract until 150 days after the end of each quarter.														
201 Medical claims are generally lower in the 1st quarter due to deductibles.														
202 ASO fees fluctuate based on enrollment changes (new hires, terminations, disease management program enrollments, etc).														
203 HRA funds used under the Select Plan.														
204 HRA funds used under the Waiver program. Note \$175 each month is contributed by the agencies for employees that waive coverage. However, employees may use the yearly total (\$2,100.00) starting January 1.														
301 Pharmacy Claims														
302 Express Scripts administration fees are paid weekly. Fees vary depending on the number of weeks per month.														
501 Other payments include 2005 Anthem reimbursements.														
102 During April 07 a portion of KDE's HRA (\$2,049,512.50) was misclassified as a premium.														

PLAN YEAR 2008														
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS
2009 Balance Forward	1,230,690,906.30	55,623,196.96	4,007,504.32	28,089,928.93	97,819,227.95	(953,887,686.24)	(61,566,897.78)	(4,318,630.47)	(48,262,625.30)	(290,801,469.35)	(9,100,846.07)	0.00	(54,997,818.84)	(\$6,705,209.59)
January-10	0.00	(805,842.07)	18,774.16	0.00	0.00	(312,273.79)	(93,393.28)	(9,668.92)	(51,733.92)	(1,544.81)	(99.73)	0.00	0.00	(\$1,255,782.36)
February-10	0.00	0.00	5.67	0.00	0.00	238,286.41	0.00	(7,384.09)	(48,226.39)	0.00	0.00	0.00	0.00	\$182,681.60
March-10	0.00	(401,362.91)	418.59	0.00	0.00	507,776.84	(5,319.22)	0.00	294.66	9,086.58	0.00	0.00	0.00	\$110,894.54
April-10	0.00	0.00	242.97	0.00	0.00	(160,893.46)	0.00	0.00	4,819.85	178.86	(10.56)	0.00	0.00	(\$155,662.34)
May-10	0.00	0.00	122.33	0.00	0.00	675,134.79	(626.89)	66.00	16.01	(82,202.59)	(3,187.78)	0.00	0.00	\$589,321.87
June-10	0.00	(2,325,792.40)	(208.80)	0.00	0.00	(235,297.77)	(315.45)	22.27	3,227.32	(148,012.20)	(7,605.00)	0.00	0.00	(\$2,713,982.03)
July-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	1,230,690,906.30	52,090,199.58	4,026,859.24	28,089,928.93	97,819,227.95	(953,174,953.22)	(61,666,552.62)	(4,335,595.21)	(48,354,227.77)	(291,023,963.51)	(9,111,749.14)	0.00	(54,997,818.84)	(\$9,947,738.31)

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PLAN YEAR 2008														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,229,877,980.55	55,853,875.83	3,303,990.27	13,737,665.63	97,819,227.95	(864,501,136.77)	(60,985,385.97)	(3,977,886.58)	(44,438,452.79)	(287,588,732.91)	(8,918,940.15)	0.00	(2,447,818.84)	\$127,734,386.22
January-09	31,731,638.32	(5,956.00)	52,421.76	0.00	0.00	(61,732,064.09)	(111,858.77)	(87,199.44)	(1,723,846.38)	(2,877,286.35)	(173,324.90)	0.00	0.00	(\$34,927,475.85)
February-09	83,289.80	(216,986.49)	100,232.73	0.00	0.00	(15,046,500.84)	(328,281.88)	(36,032.33)	(1,046,472.64)	(136,795.79)	(4,803.24)	0.00	(1,275,000.00)	(\$17,907,350.68)
March-09	(25,952.98)	0.00	37,890.10	7,055,831.33	0.00	(5,156,748.15)	(46,949.13)	(44,382.95)	(797,807.07)	5,978.11	(494.77)	0.00	0.00	\$1,027,364.49
April-09	(54,338.09)	801,866.41	29,916.65	0.00	0.00	(5,825,627.66)	0.00	(78,401.52)	(433,651.96)	(10,724.12)	(422.24)	0.00	(1,275,000.00)	(\$6,846,382.53)
May-09	(1,285.64)	(14,179.64)	24,869.17	0.00	0.00	(1,660,992.90)	(26,408.80)	(4,167.40)	129,916.70	(59,779.83)	(269.54)	0.00	0.00	(\$1,612,297.88)
June-09	(2,436.98)	(393,225.00)	272,251.30	7,295,841.15	0.00	(636,045.32)	(38,236.87)	10,837.06	(9,928.86)	(49,995.06)	3,417.71	0.00	(50,000,000.00)	(\$43,547,520.87)
July-09	5,527.22	0.00	50.38	590.82	0.00	(1,566,569.71)	(27,218.53)	(257.85)	(1,276.79)	(1,100.48)	(1,581.39)	0.00	0.00	(\$1,591,836.33)
August-09	40.80	0.00	40,664.29	0.00	0.00	(1,209,900.95)	0.00	(18,579.15)	18,455.37	(34,345.39)	(1,804.45)	0.00	0.00	(\$1,205,469.48)
September-09	75,278.69	0.00	47,999.28	0.00	0.00	232,009.00	0.00	(40,929.78)	17,664.56	(3,103.78)	(168.09)	0.00	0.00	\$328,749.88
October-09	0.00	0.00	4,895.19	0.00	0.00	(396,388.89)	0.00	(19,995.26)	17,802.08	(39,340.49)	(2,095.01)	0.00	0.00	(\$435,122.38)
November-09	0.00	0.00	0.00	0.00	0.00	1,498,110.29	0.00	(21,778.40)	5,982.89	(5,206.54)	(285.00)	0.00	0.00	\$1,476,823.24
December-09	0.00	(402,198.15)	92,323.20	0.00	0.00	2,114,169.75	(2,557.83)	143.13	(1,010.41)	(1,036.72)	(75.00)	0.00	0.00	\$1,799,757.97
Plan Year Transactions to Date	1,261,689,741.69	55,623,196.96	4,007,504.32	28,089,928.93	97,819,227.95	(953,887,686.24)	(61,566,897.78)	(4,318,630.47)	(48,262,625.30)	(290,801,469.35)	(9,100,846.07)	0.00	(54,997,818.84)	\$24,293,625.80

PLAN YEAR 2008														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-07	1,938,158.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,938,158.97
January-08	102,981,143.35	433,603.50	8,824.43	0.00	658,356.10	(25,805,110.62)	(4,842,532.38)	(213,106.55)	(3,074,686.99)	(20,404,177.68)	(569,416.92)	0.00	100,820.75	\$49,273,716.99
February-08	100,464,108.76	8,726,638.57	283,193.48	0.00	657,763.84	(65,547,690.39)	(4,892,978.86)	(301,274.73)	(3,819,381.00)	(21,910,466.69)	(885,439.23)	0.00	0.00	\$12,774,473.75
March-08	100,994,511.09	4,751,051.92	222,574.92	0.00	56,102,467.13	(63,303,985.21)	(4,885,611.55)	(712,551.36)	(3,791,359.08)	(21,863,200.61)	(732,679.53)	0.00	0.00	\$66,781,217.72
April-08	101,332,716.16	4,781,715.67	463,073.97	0.00	1,850,662.56	(73,971,630.76)	(5,201,553.06)	(361,519.58)	(4,919,746.70)	(26,637,509.83)	(710,480.72)	0.00	0.00	(\$3,374,272.29)
May-08	105,367,420.66	862,281.74	315,479.41	0.00	(3,952,389.72)	(75,836,235.05)	(5,213,601.85)	(439,077.46)	(4,053,707.15)	(20,803,317.81)	(817,622.83)	0.00	0.00	(\$4,570,770.06)
June-08	104,306,873.36	8,624,814.76	307,986.30	0.00	42,502,368.04	(73,042,375.89)	(4,892,557.54)	(529,936.19)	(4,293,308.91)	(21,928,865.19)	(710,367.63)	0.00	0.00	\$50,344,631.11
July-08	103,056,822.87	4,587,341.50	72,717.14	0.00	0.00	(78,866,018.11)	(5,286,315.21)	(338,888.30)	(4,368,878.33)	(26,346,647.76)	(551,076.67)	0.00	1,360.41	(\$8,039,582.46)
August-08	139,548,823.37	4,499,039.82	399,404.36	0.00	0.00	(90,733,996.65)	(4,987,877.31)	(239,199.08)	(3,626,671.10)	(21,863,426.56)	(940,514.01)	0.00	(1,275,000.00)	\$20,780,582.84
September-08	64,929,512.11	813,018.68	462,947.16	6,912,622.35	0.00	(80,328,448.72)	(5,160,604.69)	(215,549.67)	(3,319,622.76)	(28,153,329.94)	(696,594.97)	0.00	0.00	(\$44,756,050.45)
October-08	60,335,714.07	8,348,674.55	274,454.73	0.00	0.00	(80,020,099.61)	(5,290,409.74)	(192,110.10)	(3,007,610.81)	(23,270,114.85)	(706,914.01)	0.00	0.00	(\$43,528,415.77)
November-08	144,083,073.47	822,852.19	257,109.25	0.00	0.00	(71,721,346.46)	(5,240,246.62)	(219,870.06)	(3,141,778.38)	(24,573,391.85)	(866,337.83)	0.00	(1,275,000.00)	\$38,125,063.71
December-08	69,540,266.92	8,602,842.93	236,225.12	6,825,043.28	0.00	(85,324,199.30)	(5,091,097.16)	(214,803.50)	(3,021,701.58)	(29,834,284.14)	(731,495.80)	0.00	0.00	(\$39,013,203.23)
Plan Year Transactions to Date	1,198,879,145.16	55,853,875.83	3,303,990.27	13,737,665.63	97,819,227.95	(864,501,136.77)	(60,985,385.97)	(3,977,886.58)	(44,438,452.79)	(287,588,732.91)	(8,918,940.15)	0.00	(2,447,818.84)	\$96,735,550.83

101 Move \$30,998,835.39 in premium receipts from December, 2008 to January, 2009 to reflect proper allocation of receipts.

PLAN YEAR 2009														
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS
2009 Balance Forward	1,335,567,591.81	53,760,719.06	(197,347.69)	13,736,883.35	0.00	(938,874,352.07)	(63,981,291.05)	(11,520,857.46)	(44,487,091.79)	(303,575,659.36)	(9,643,151.80)	0.00	(2,736,296.35)	\$28,049,146.65
January-10	54,835,551.60	1,552,729.38	(2,279.52)	0.00	0.00	(59,508,858.50)	(141,041.02)	(299,514.62)	(1,620,486.12)	(4,371,296.64)	(318,936.11)	0.00	(1,275,000.00)	(\$11,149,131.55)
February-10	2,808,530.43	(45,862.64)	5,635.11	8,532,678.01	0.00	(14,612,344.80)	0.00	(110,963.66)	(901,689.31)	0.00	0.00	0.00	0.00	(\$4,324,016.86)
March-10	253,023.19	394,625.00	(332.10)	0.00	0.00	(7,374,330.06)	(499,457.33)	(145,088.62)	(847,559.40)	91,312.01	0.00	0.00	0.00	(\$8,127,807.31)
April-10	121,570.29	0.00	193.75	0.00	0.00	(2,877,345.58)	0.00	(89,780.21)	(591,566.11)	3,077.95	37,160.34	0.00	0.00	(\$3,396,689.57)
May-10	713.39	0.00	(158.07)	7,937,042.03	0.00	(1,297,270.46)	(36,843.59)	(6,392.34)	(27,978.57)	(112,804.43)	(4,586.76)	0.00	0.00	\$6,451,721.20
June-10	365,273.49	175.00	216.58	0.00	0.00	(1,517,407.28)	(5,979.42)	(121,761.77)	(4,236.17)	(279,939.85)	(13,297.51)	0.00	0.00	(\$1,576,956.93)
July-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	1,393,952,254.20	55,662,385.80	(194,071.94)	30,206,603.39	0.00	(1,026,061,908.75)	(64,664,612.41)	(12,294,358.68)	(48,480,607.47)	(308,245,310.32)	(9,942,811.84)	0.00	(4,011,296.35)	\$5,926,265.63

PLAN YEAR 2009														
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
January-09	36,523,672.87	804,529.84	0.00	0.00	0.00	(23,435,843.21)	(4,930,939.18)	(739,916.87)	(3,247,618.49)	(19,410,459.48)	(660,148.43)	0.00	0.00	(\$15,096,722.95)
February-09	116,054,907.31	4,557,333.81	(49,783.83)	0.00	0.00	(62,639,521.72)	(5,408,353.43)	(916,673.62)	(3,511,161.00)	(22,139,001.69)	(773,218.49)	0.00	0.00	\$25,174,527.34
March-09	118,034,176.38	8,311,362.50	(10,583.51)	0.00	0.00	(79,699,086.09)	(5,248,643.35)	(1,306,111.60)	(4,479,711.29)	(29,642,145.83)	(818,677.84)	0.00	0.00	\$5,140,579.37
April-09	113,488,406.75	12,424.58	(6,011.31)	0.00	0.00	(72,349,320.85)	(5,169,296.47)	(1,087,327.00)	(4,101,384.86)	(22,844,015.08)	(788,213.60)	0.00	0.00	\$7,155,262.16
May-09	115,735,916.14	8,282,061.77	2,316.03	0.00	0.00	(85,880,553.65)	(5,303,473.86)	(1,052,889.47)	(3,741,214.09)	(22,661,572.67)	(653,544.66)	0.00	0.00	\$4,727,045.54
June-09	125,207,437.95	4,905,574.70	(15,729.98)	0.00	0.00	(84,589,642.73)	(5,397,893.22)	(1,190,859.72)	(4,659,628.18)	(29,139,580.50)	(1,041,378.61)	0.00	0.00	\$4,078,299.71
July-09	109,584,086.70	4,454,417.06	4,789.35	0.00	0.00	(93,786,698.95)	(5,274,363.23)	(934,666.41)	(4,403,612.75)	(22,789,047.74)	(761,661.19)	0.00	(1,273,348.65)	(\$15,180,105.81)
August-09	111,338,667.35	4,404,735.89	(27,317.18)	0.00	0.00	(84,419,676.60)	(5,143,301.79)	(856,381.60)	(3,713,992.84)	(23,346,474.91)	(760,792.84)	0.00	0.00	(\$2,524,534.52)
September-09	116,503,546.20	4,346,377.77	(39,821.33)	7,023,397.82	0.00	(85,318,827.94)	(5,505,684.21)	(899,214.76)	(3,312,977.27)	(30,057,559.47)	(927,016.37)	0.00	0.00	\$1,812,220.44
October-09	114,644,530.40	4,470,702.84	1,352.22	0.00	0.00	(89,791,379.90)	(5,554,309.19)	(890,145.92)	(3,085,098.37)	(25,050,976.42)	(956,600.13)	0.00	(1,275,000.00)	(\$7,486,924.47)
November-09	116,247,533.00	4,403,589.15	0.00	0.00	0.00	(75,940,040.02)	(5,216,766.28)	(808,452.95)	(2,807,527.44)	(25,778,024.78)	(681,099.06)	0.00	0.00	\$9,419,211.62
December-09	142,204,710.76	4,807,609.15	(56,558.15)	6,713,485.53	0.00	(101,023,760.41)	(5,828,266.84)	(838,217.54)	(3,423,165.21)	(30,716,800.79)	(820,800.58)	0.00	(187,947.70)	\$10,830,288.22
Plan Year Transactions to Date	1,335,567,591.81	53,760,719.06	(197,347.69)	13,736,883.35	0.00	(938,874,352.07)	(63,981,291.05)	(11,520,857.46)	(44,487,091.79)	(303,575,659.36)	(9,643,151.80)	0.00	(2,736,296.35)	\$28,049,146.65

101 Move \$30,998,835.39 in premium receipts from December, 2008 to January, 2009 to reflect proper allocation of receipts.

Kentucky Employees Health Plan – Status Report
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PLAN YEAR 2010														
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS
2009 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
January-10	40,610,656.28	3,497,770.00	0.00	0.00	0.00	(17,067,287.41)	(5,501,035.69)	(947,694.67)	(2,871,252.13)	(20,266,995.30)	(753,917.90)	0.00	0.00	(\$3,299,756.82)
February-10	124,360,733.46	4,258,628.45	173.48	0.00	0.00	(63,021,348.72)	(5,523,329.15)	(1,215,750.03)	(3,528,765.61)	(25,059,247.87)	(816,450.76)	0.00	0.00	\$29,454,643.25
March-10	130,638,108.44	4,270,080.88	471.48	0.00	0.00	(82,355,804.96)	(5,626,702.71)	(1,579,943.65)	(4,472,122.40)	(32,387,700.45)	(838,104.26)	0.00	(54,178.15)	\$7,594,104.22
April-10	129,152,022.42	4,258,676.92	5,221.59	0.00	0.00	(85,832,747.21)	(5,481,061.88)	(1,532,187.94)	(4,005,228.92)	(25,749,478.11)	(955,617.17)	0.00	(1,413,911.17)	\$8,445,688.53
May-10	129,181,111.53	4,260,752.26	222.72	0.00	0.00	(94,359,180.48)	(5,718,253.54)	(1,214,449.73)	(3,649,206.77)	(25,754,266.21)	(825,257.97)	0.00	(83,745.11)	\$1,837,726.70
June-10	158,346,459.91	6,509,599.51	1,271.00	0.00	0.00	(100,386,967.28)	(5,623,185.88)	(1,229,825.24)	(4,196,068.31)	(31,986,447.83)	(820,436.33)	0.00	(55,288.36)	\$20,559,111.19
July-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Plan Year Transactions to Date	712,289,092.04	27,055,508.02	7,360.27	0.00	0.00	(443,023,336.06)	(33,473,568.85)	(7,719,851.26)	(22,722,644.14)	(161,204,135.77)	(5,009,784.39)	0.00	(1,607,122.79)	\$64,591,517.07

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2nd Quarter, 2010
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Combined 2006, 2007, 2008, 2009, 2010 Plan Years														
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS
2009 Balance Forward	4,809,173,361.77	168,665,147.97	24,913,376.37	88,653,314.52	97,819,227.95	(3,496,039,906.15)	(229,908,712.21)	(18,771,218.87)	(139,858,938.15)	(1,082,090,305.62)	(35,393,066.01)	(97,819,227.95)	(55,011,478.14)	\$34,331,575.48
January-10	95,747,358.57	4,244,832.31	26,531.51	0.00	0.00	(76,941,840.82)	(5,736,162.63)	(1,256,878.21)	(4,543,397.17)	(24,639,836.75)	(1,072,953.74)	0.00	(1,275,000.00)	(\$15,447,346.93)
February-10	127,169,263.89	4,212,765.81	5,814.26	8,532,678.01	0.00	(76,818,834.89)	(5,523,329.15)	(1,334,097.78)	(4,478,631.31)	(25,059,247.87)	(816,450.76)	0.00	0.00	\$25,889,930.21
March-10	130,575,690.89	4,263,342.97	807.13	0.00	0.00	(88,966,839.89)	(6,131,669.29)	(1,725,032.27)	(5,319,247.14)	(32,287,296.46)	(838,104.26)	0.00	(54,178.15)	(\$482,526.47)
April-10	129,273,592.71	4,258,676.92	5,799.92	0.00	0.00	(88,897,668.64)	(5,481,061.88)	(1,621,968.15)	(4,591,699.98)	(25,746,221.30)	(918,467.39)	0.00	(1,413,911.17)	\$4,867,071.04
May-10	129,181,824.92	4,260,752.26	259.48	7,937,042.03	0.00	(94,629,538.08)	(5,755,724.02)	(1,220,751.07)	(3,677,149.33)	(25,989,347.02)	(835,137.51)	0.00	(83,745.11)	\$9,188,486.55
June-10	158,711,733.40	4,183,982.11	1,684.19	0.00	0.00	(102,236,620.07)	(5,629,480.75)	(1,351,564.74)	(4,197,077.16)	(32,506,663.48)	(846,828.84)	0.00	(55,288.36)	\$16,073,876.30
July-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
August-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
September-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
October-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
November-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
December-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Trust Cash Transactions to Date	5,579,832,826.15	194,089,500.35	24,954,272.86	105,123,034.56	97,819,227.95	(4,024,531,248.54)	(264,166,139.93)	(27,281,511.09)	(166,666,140.24)	(1,248,318,918.50)	(40,721,008.51)	(97,819,227.95)	(57,893,600.93)	\$74,421,066.18
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	5,579,832,826.15	194,089,500.35	24,954,272.86	105,123,034.56	97,819,227.95	(4,024,531,248.54)	(264,166,139.93)	(27,281,511.09)	(166,666,140.24)	(1,248,318,918.50)	(40,721,008.51)	(97,819,227.95)	(57,893,600.93)	\$74,421,066.18

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Combined 2006, 2007, 2008, 2009 Plan Years														
2009	101	102	110	120	130 TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	201	202	203	204	301	302	500 TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES		MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES		OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	3,441,794,008.82	115,135,107.78	24,140,976.97	60,564,167.87	97,819,227.95	(2,470,684,506.30)	(165,326,919.20)	(6,911,506.84)	(91,837,975.93)	(775,304,308.60)	(25,568,132.84)	(97,819,227.95)	274,818.21	\$106,275,729.94
January-09	68,255,311.19	798,573.84	140,780.24	0.00	0.00	(85,452,148.81)	(5,043,705.90)	(827,116.31)	(4,971,264.87)	(22,287,745.83)	(833,298.77)	0.00	0.00	(\$50,220,615.22)
February-09	116,138,197.11	4,340,347.32	60,540.29	0.00	0.00	(75,791,722.45)	(5,737,676.40)	(952,705.95)	(4,405,562.79)	(22,275,797.48)	(778,021.73)	0.00	(1,275,000.00)	\$9,322,597.92
March-09	118,008,223.40	8,311,362.50	33,073.20	7,055,831.33	0.00	(83,925,434.88)	(5,295,688.92)	(1,350,494.55)	(5,277,307.12)	(29,633,621.51)	(819,180.11)	0.00	0.00	\$7,106,763.34
April-09	113,434,068.66	814,290.99	28,726.97	0.00	0.00	(78,925,136.73)	(5,169,296.47)	(1,165,473.69)	(4,524,767.00)	(22,854,392.81)	(788,640.01)	0.00	(1,275,000.00)	(\$425,620.09)
May-09	115,734,630.50	8,267,882.13	31,360.93	0.00	0.00	(86,759,658.54)	(5,330,325.18)	(1,055,767.92)	(3,504,732.56)	(22,721,210.56)	(653,814.20)	0.00	0.00	\$4,008,364.60
June-09	125,205,000.97	4,512,349.70	306,950.33	7,295,841.15	0.00	(85,219,714.41)	(5,437,416.06)	(1,180,022.66)	(4,669,317.04)	(29,189,575.56)	(1,037,960.90)	0.00	(50,000,000.00)	(\$39,413,864.48)
July-09	109,589,613.92	4,454,417.06	4,841.37	590.82	0.00	(95,563,010.91)	(5,302,867.73)	(934,924.26)	(4,403,754.20)	(22,790,148.22)	(763,242.58)	0.00	(1,273,348.65)	(\$16,981,833.38)
August-09	111,338,708.15	4,404,735.89	35,824.83	0.00	0.00	(86,055,444.88)	(5,143,301.79)	(874,960.75)	(3,690,000.08)	(23,380,653.93)	(762,612.57)	0.00	0.00	(\$4,127,705.13)
September-09	116,578,824.89	4,346,377.77	35,320.61	7,023,397.82	0.00	(84,858,803.83)	(5,505,684.21)	(940,144.54)	(3,290,411.20)	(30,060,597.42)	(927,184.46)	0.00	0.00	\$2,401,095.43
October-09	114,644,530.40	4,470,702.84	9,021.72	0.00	0.00	(90,344,330.41)	(5,554,309.19)	(909,795.64)	(3,058,569.14)	(25,090,015.64)	(958,703.20)	0.00	(1,275,000.00)	(\$8,066,468.26)
November-09	116,247,533.00	4,403,589.15	0.00	0.00	0.00	(74,273,298.27)	(5,216,766.28)	(830,231.35)	(2,801,499.55)	(25,783,129.31)	(681,386.56)	0.00	0.00	\$11,064,810.83
December-09	142,204,710.76	4,405,411.00	85,958.91	6,713,485.53	0.00	(98,186,695.73)	(5,844,754.88)	(838,074.41)	(3,423,776.67)	(30,719,108.75)	(820,888.08)	0.00	(187,947.70)	\$13,388,319.98
Trust Cash Transactions to Date	4,809,173,361.77	168,665,147.97	24,913,376.37	88,653,314.52	97,819,227.95	(3,496,039,906.15)	(229,908,712.21)	(18,771,218.87)	(139,858,938.15)	(1,082,090,305.62)	(35,393,066.01)	(97,819,227.95)	(55,011,478.14)	\$34,331,575.48
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	\$4,809,173,361.77	\$168,665,147.97	\$24,913,376.37	\$88,653,314.52	\$97,819,227.95	(\$3,496,039,906.15)	(\$229,908,712.21)	(\$18,771,218.87)	(\$139,858,938.15)	(\$1,082,090,305.62)	(\$35,393,066.01)	(\$97,819,227.95)	(\$55,011,478.14)	\$34,331,575.48

101 JAN09 The drop in the fund balance is partially attributable to the change in the timing of payments.

Kentucky Employees Health Plan – Status Report
Attachment B

2nd Quarter, 2010
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Combined 2006, 2007, 2008 Plan Years														
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2007 Balance Forward	2,244,282,233.46	58,856,749.55	18,182,114.96	34,631,858.72	0.00	(1,539,279,781.73)	(103,798,076.92)	(2,806,678.62)	(42,679,505.27)	(474,493,199.66)	(16,355,810.48)	0.00	5,130,694.38	\$181,670,598.39
January-08	102,988,425.84	853,335.50	827,145.06	0.00	658,356.10	(76,334,055.51)	(4,842,532.38)	(224,755.24)	(4,432,702.53)	(26,272,430.60)	(702,681.93)	(658,356.10)	92,763.42	(\$8,047,488.37)
February-08	100,542,297.69	8,725,938.57	960,108.01	0.00	657,763.84	(78,532,581.12)	(5,042,452.80)	(332,257.72)	(4,795,436.79)	(21,934,249.43)	(887,925.79)	(657,763.84)	0.00	(\$1,296,559.38)
March-08	100,877,753.28	4,754,701.92	768,656.51	5,958,195.90	56,102,467.13	(61,065,091.32)	(5,005,078.31)	(752,708.54)	(5,178,186.16)	(29,345,300.60)	(733,323.17)	(56,102,467.13)	0.00	\$10,279,619.51
April-08	101,659,637.37	4,782,116.07	712,576.54	0.00	1,850,662.56	(75,176,414.95)	(5,255,305.52)	(372,544.32)	(5,407,822.66)	(26,637,527.83)	(710,692.12)	(1,850,662.56)	(2,000,000.00)	(\$8,405,977.42)
May-08	105,355,954.92	862,281.74	431,392.98	0.00	(3,952,389.72)	(77,032,608.33)	(5,258,400.11)	(447,786.33)	(4,101,182.55)	(20,782,280.92)	(817,954.72)	3,952,389.72	(400,000.00)	(\$2,190,583.32)
June-08	104,591,289.33	8,626,127.26	431,326.45	6,236,447.62	42,502,368.04	(72,924,805.10)	(4,897,212.47)	(530,844.59)	(4,336,420.94)	(21,929,235.31)	(710,486.54)	(42,502,368.04)	0.00	\$14,556,185.71
July-08	103,059,405.26	4,587,429.00	74,536.00	0.00	0.00	(80,311,179.56)	(5,286,315.21)	(338,888.30)	(4,367,019.10)	(26,346,891.24)	(551,133.34)	0.00	1,360.41	(\$9,478,696.08)
August-08	139,548,424.17	4,499,127.32	428,331.61	0.00	0.00	(91,149,999.59)	(4,987,877.31)	(239,307.16)	(3,622,981.74)	(21,864,402.52)	(929,650.41)	0.00	(1,275,000.00)	\$20,406,664.37
September-08	64,929,533.04	812,931.18	491,797.55	6,912,622.35	0.00	(80,524,433.21)	(5,162,711.50)	(216,606.94)	(3,327,303.63)	(27,982,388.81)	(863,456.25)	0.00	0.00	(\$44,930,016.22)
October-08	60,335,714.07	8,348,674.55	290,759.55	0.00	0.00	(79,780,992.95)	(5,303,864.33)	(195,901.14)	(3,085,633.12)	(23,248,694.56)	(707,152.51)	0.00	0.00	(\$43,347,090.44)
November-08	144,083,073.47	822,852.19	287,641.38	0.00	0.00	(72,635,398.45)	(5,395,995.18)	(219,870.06)	(3,142,308.02)	(24,572,795.46)	(866,358.11)	0.00	(1,275,000.00)	\$37,085,841.76
December-08	69,540,266.92	8,602,842.93	254,590.37	6,825,043.28	0.00	(85,937,164.48)	(5,091,097.16)	(233,357.88)	(3,361,473.42)	(29,894,911.66)	(731,507.47)	0.00	0.00	(\$40,026,768.57)
Trust Cash Transactions to Date	3,441,794,008.82	115,135,107.78	24,140,976.97	60,564,167.87	97,819,227.95	(2,470,684,506.30)	(165,326,919.20)	(6,911,506.84)	(91,837,975.93)	(775,304,308.60)	(25,568,132.84)	(97,819,227.95)	274,818.21	\$106,275,729.94
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	\$3,441,794,008.82	\$115,135,107.78	\$24,140,976.97	\$60,564,167.87	\$97,819,227.95	(\$2,470,684,506.30)	(\$165,326,919.20)	(\$6,911,506.84)	(\$91,837,975.93)	(\$775,304,308.60)	(\$25,568,132.84)	(\$97,819,227.95)	\$274,818.21	\$106,275,729.94

101 PREMIUM	The drop in premium payments between August premiums of \$139M and September premiums of \$64M was caused by KDE paying 2 months of the Boards of Educations' premiums in August and none in September. The October payment of \$41,820,165.63 was received on 11/10/2008.
102 WAIVER CONTRB	The September drop in the HRA Waiver contributions occurred because the September Board of Educations' payment of \$3,697,487.50 was not received until 10/02/2008.

Kentucky Employees Health Plan – Status Report
Attachment B

Combined 2006, 2007 Plan Years														
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2006 Balance Forward	1,101,509,965.08	0.00	6,705,247.06	11,813,426.09	0.00	(696,060,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,725,829.95
January-07	96,460,532.11	890,337.50	613,850.54	0.00	0.00	(44,717,495.18)	(4,606,277.93)	(70,023.79)	(1,638,005.91)	(23,803,783.10)	(817,818.71)	0.00	6,806,011.40	\$29,117,326.93
February-07	94,757,241.81	7,028,187.50	729,554.18	0.00	0.00	(76,297,980.20)	(4,508,865.17)	(182,325.14)	(4,371,073.41)	(19,224,461.40)	(843,930.89)	0.00	100,010.73	(\$2,813,641.99)
March-07	92,623,952.19	4,994,500.00	1,095,184.33	5,614,413.50	0.00	(73,051,261.94)	(4,814,764.49)	(539,111.13)	(4,290,599.88)	(19,795,242.95)	(717,137.89)	0.00	59,956.22	\$1,179,887.96
April-07	95,130,655.61	2,953,650.00	860,324.93	0.00	0.00	(65,053,599.07)	(4,424,821.23)	(207,874.13)	(4,768,571.76)	(19,223,135.89)	(677,520.52)	0.00	0.00	\$4,589,107.94
May-07	95,705,980.42	9,051,033.88	1,002,677.40	0.00	0.00	(69,857,566.45)	(543,472.58)	(547,762.85)	(4,157,130.61)	(23,544,640.97)	(800,875.14)	0.00	0.00	\$6,308,243.10
June-07	96,003,496.30	4,913,354.62	1,869,413.02	5,136,289.06	0.00	(78,361,628.09)	(4,613,355.82)	(184,726.50)	(4,470,479.22)	(19,667,856.25)	(695,111.09)	0.00	157,230.00	\$86,626.03
July-07	94,065,173.34	4,820,107.23	0.00	0.00	0.00	(76,161,323.62)	(99,766.85)	(354,933.71)	(3,998,535.11)	(19,295,360.80)	(501,690.58)	0.00	0.00	(\$1,526,330.10)
August-07	92,807,741.42	892,664.70	958,404.82	6,127,725.00	0.00	(77,686,845.13)	(9,397,503.94)	(163,086.56)	(3,859,291.89)	(24,481,631.29)	(802,063.98)	0.00	0.00	(\$15,603,886.85)
September-07	94,858,022.07	8,625,244.17	971,848.00	0.00	0.00	(59,795,885.17)	(4,640,244.18)	(137,420.21)	(2,730,049.63)	(19,969,297.61)	(690,530.78)	0.00	0.00	\$16,491,686.66
October-07	136,543,983.44	4,920,047.56	1,355,373.53	0.00	0.00	(79,483,837.47)	(4,771,304.14)	(152,300.13)	(3,237,230.54)	(25,419,024.04)	(694,700.18)	0.00	(25,157.96)	\$29,035,850.07
November-07	57,524,524.06	875,086.46	0.00	0.00	0.00	(76,763,454.19)	(5,374,281.49)	(169,977.44)	(2,540,207.78)	(20,369,526.00)	(712,161.99)	0.00	7,486.03	(\$47,522,512.34)
December-07	96,290,965.61	8,892,535.93	2,020,237.15	5,940,005.07	0.00	(65,988,578.83)	(4,974,239.47)	(97,137.03)	(2,618,329.53)	(21,041,825.37)	(846,380.46)	0.00	(1,974,842.04)	\$15,602,411.03
Trust Cash Transactions to Date	2,244,282,233.46	58,856,749.55	18,182,114.96	34,631,858.72	0.00	(1,539,279,781.73)	(103,798,076.92)	(2,806,678.62)	(42,679,505.27)	(474,493,199.66)	(16,355,810.48)	0.00	5,130,694.38	\$181,670,598.39
Adjustments	0.00													\$0.00
Total Adjusted Transactions to Date	\$2,244,282,233.46	\$58,856,749.55	\$18,182,114.96	\$34,631,858.72	\$0.00	(\$1,539,279,781.73)	(\$103,798,076.92)	(\$2,806,678.62)	(\$42,679,505.27)	(\$474,493,199.66)	(\$16,355,810.48)	\$0.00	\$5,130,694.38	\$181,670,598.39

*** There was reduced cash activity for August due to the following:
1) Humana invoiced both the July and August ASO fees in August due to delays in billing related to the change in ASO fees on July 01,2007.
2) KDE delayed payment of their August HRA contributions until September
3) There was an increase in claim expense in August (ESI bills weekly, there were 5 weekly invoices in August compared to 4 invoices in a typical month).

** September's cash activity is high due to:
1) KDE sending two months of HRA contributions (August and September)
2) Lower claim expense (received claim recovery from Humana for Feb. - Jun. 07).

Kentucky Employees Health Plan – Status Report
Attachment B

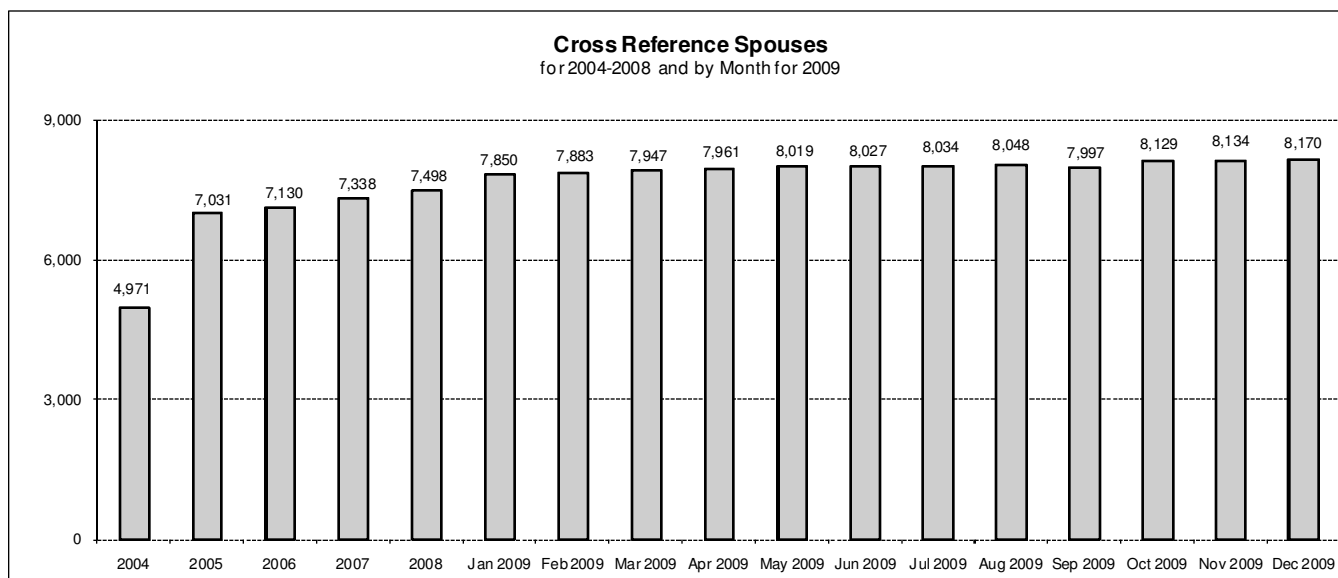
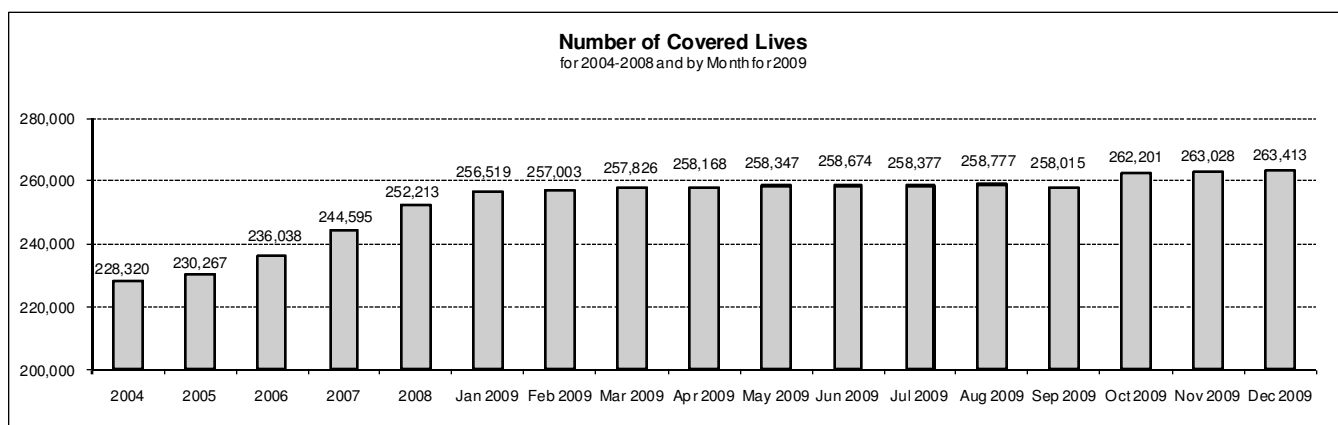
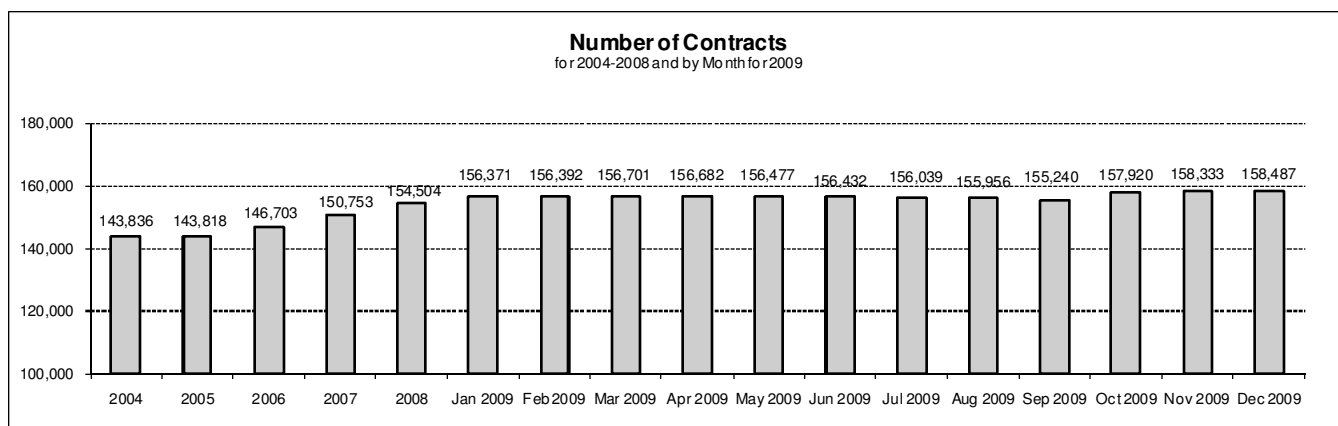
2nd Quarter, 2010
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2006 Plan Year

2006	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
December-05	12,109,520.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,109,520.87
January-06	58,717,052.66	0.00	0.00	0.00	0.00	(5,858,910.97)	0.00	0.00	0.00	(4,355,323.50)	0.00	0.00	0.00	\$48,502,818.19
February-06	95,279,715.21	0.00	0.00	0.00	0.00	(33,608,116.12)	0.00	0.00	0.00	(27,222,136.63)	0.00	0.00	0.00	\$34,449,462.46
March-06	96,203,652.90	0.00	479,416.24	0.00	0.00	(55,143,313.46)	(8,450,597.05)	0.00	0.00	(22,689,138.39)	0.00	0.00	0.00	\$10,400,020.24
April-06	95,713,661.72	0.00	363,022.39	0.00	0.00	(49,234,826.19)	(4,245,852.36)	0.00	0.00	(15,725,632.15)	(2,123,741.31)	0.00	0.00	\$24,746,632.10
May-06	96,477,472.44	0.00	433,688.68	0.00	0.00	(59,192,900.58)	(4,237,553.40)	0.00	0.00	(21,614,764.42)	(505,455.83)	0.00	0.00	\$11,360,486.89
June-06	75,715,144.70	0.00	1,309,327.87	0.00	0.00	(66,179,114.23)	(8,434,079.16)	0.00	0.00	(17,722,866.45)	(859,244.32)	0.00	0.00	(\$16,170,831.59)
July-06	106,607,010.35	0.00	0.00	0.00	0.00	(62,801,570.87)	(4,262,691.48)	0.00	0.00	(16,921,364.87)	(641,012.65)	0.00	0.00	\$21,980,370.48
August-06	87,156,882.23	0.00	377,971.98	0.00	0.00	(73,872,918.18)	(4,112,992.68)	0.00	0.00	(17,456,752.65)	(746,088.15)	0.00	0.00	(\$8,653,897.45)
September-06	84,428,262.67	0.00	1,577,522.63	5,799,613.36	0.00	(68,916,143.27)	(4,229,309.40)	0.00	0.00	(14,830,311.45)	(653,915.94)	0.00	0.00	\$3,175,718.60
October-06	90,247,993.08	0.00	646,707.29	0.00	0.00	(65,259,252.33)	(4,243,928.76)	0.00	0.00	(22,693,132.66)	(657,804.47)	0.00	0.00	(\$1,959,417.85)
November-06	88,348,883.51	0.00	720,536.99	0.00	0.00	(62,337,283.05)	(4,504,712.82)	0.00	0.00	(18,218,171.50)	(799,688.56)	0.00	0.00	\$3,209,564.57
December-06	85,532,174.21	0.00	797,052.99	6,013,812.73	0.00	(64,828,977.14)	(4,307,462.52)	0.00	0.00	(19,207,819.32)	(568,937.04)	0.00	0.00	\$3,429,843.91
Plan Year Transactions to Date	1,072,537,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(667,233,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42
Plus: Claims Escrow	28,827,000.00					(28,827,000.00)								\$0.00
Total Adjusted Transactions to Date	\$1,101,364,426.55	\$0.00	\$6,705,247.06	\$11,813,426.09	\$0.00	(\$696,060,326.39)	(\$51,029,179.63)	\$0.00	\$0.00	(\$218,657,413.99)	(\$7,555,888.27)	\$0.00	\$0.00	\$146,580,291.42

** In 2006, the Commonwealth funded the payment of medical claims on an “as cleared” basis. Due to the “as cleared” banking arrangement Humana required the funding of an escrow account of \$28,827,000 to cover an estimated 8 days of medical claims. In 2007, the banking arrangements changed from an “as cleared” to an “as issued” basis for claim payments. This change is due to a recommendation made by our External Auditor. Because of the banking change, Humana will not longer require an escrow account in 2007. The escrow account funds were added into the 2006 premium balance. These funds were then used for 2006 outstanding claim checks.

Plan Year Balances as of June 30, 2010														
Plan Year	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS
2006	1,102,199,258.24	0.00	13,242,112.36	22,564,128.65	0.00	(763,247,600.98)	(47,449,886.32)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(82,120,496.21)	(4,000,000.00)	1,929,650.29
2007	1,140,701,315.37	59,281,406.95	7,872,012.93	24,262,373.59	0.00	(839,023,449.53)	(56,911,519.73)	(2,931,705.94)	(47,108,660.86)	(256,371,241.29)	(8,873,065.30)	(15,698,731.74)	6,722,637.05	11,921,371.50
2008	1,230,690,906.30	52,090,199.58	4,026,859.24	28,089,928.93	97,819,227.95	(953,174,953.22)	(61,666,552.62)	(4,335,595.21)	(48,354,227.77)	(291,023,963.51)	(9,111,749.14)	0.00	(54,997,818.84)	(9,947,738.31)
2009	1,393,952,254.20	55,662,385.80	(194,071.94)	30,206,603.39	0.00	(1,026,061,908.75)	(64,664,612.41)	(12,294,358.68)	(48,480,607.47)	(308,245,310.32)	(9,942,811.84)	0.00	(4,011,296.35)	5,926,265.63
2010	712,289,092.04	27,055,508.02	7,360.27	0.00	0.00	(443,023,336.06)	(33,473,568.85)	(7,719,851.26)	(22,722,644.14)	(161,204,135.77)	(5,009,784.39)	0.00	(1,607,122.79)	64,591,517.07
Ending Balance	5,579,832,826.15	194,089,500.35	24,954,272.86	105,123,034.56	97,819,227.95	(4,024,531,248.54)	(264,166,139.93)	(27,281,511.09)	(166,666,140.24)	(1,248,318,918.50)	(40,721,008.51)	(97,819,227.95)	(57,893,600.93)	74,421,066.18



Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2010

The Commonwealth of Kentucky implemented a self-insured financial arrangement as of January 1, 2006 for the Kentucky Employee's Health Plan (KEHP). The purpose of this report is to provide the June 30, 2010, actuarial estimate of the KEHP medical and prescription drug incurred but not yet reported (IBNR) claims liabilities associated with the self-insured financial arrangement.

Following the IBNR estimate there are several appendices providing related information:

- Appendix A: Medical and Drug Benefit Claims IBNR Completion Factors
- Appendix B: Maximum Choice Plan HRA Unused Balances at June 30, 2010
- Appendix C: Stand-Alone HRA Unused Balances at June 30, 2010
- Appendix D: Actuarial Qualifications for Signing Actuarial Specialist

Data Reviewed

The Commonwealth and/or Humana (the KEHP medical claims administrator) and Express Scripts (the KEHP prescription drug claims administrator) provided PricewaterhouseCoopers (PwC) with monthly claims data reported by month of incurral versus month paid, for the period January 2006 through June 2010. Humana has confirmed that the claims data provided are net of any claims reversals that have occurred. Therefore, the claims IBNR estimates contained in this report are also net of expected claims reversals.¹ The claims IBNR estimates contained in this report do not include any offsets related to premiums billed but not yet paid to the KEHP; it is assumed that these premiums "due" amounts are treated elsewhere, and are outside the scope of this actuarial valuation.

These IBNR estimates as of June 30, 2010, are based on the KEHP claims data available through the Thomson Reuters data warehousing system as submitted by Humana and Express Scripts, Inc. (ESI). Thomson Reuters indicates that the data are comprised of claims that have been incurred, submitted, and processed by Humana and ESI. In our vernacular, "processed" is synonymous with the term "paid" as used by Humana and ESI. Claims that have been processed and paid by Humana and ESI, and invoiced to KEHP but not yet paid are excluded from these actuarial estimates, though may represent an additional liability outside the scope of this actuarial review. Information on these invoiced but not yet paid claims are not available for this analysis.

In summary, the IBNR estimates are of claims not yet processed by Humana or ESI, including claims incurred but not yet submitted or processed, and claims incurred and submitted but not yet processed. The claims data provided for this analysis does not permit us to split the IBNR estimates into these two sub-components:

- Claims incurred but not yet submitted (IBNS)
- Claims submitted but not yet processed (SBNP)

¹ Note that, based on the manner in which the claims data are provided, it is not possible to provide any analyses separately for claims reversals. Claims reversal data is aggregated with other claims data before being provided to PwC.

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Note: IBNS claims + SBNP claims = IBNR claims.

Further, as noted above, our IBNR estimates exclude claims processed by Humana or ESI but not yet paid by KEHP. Prior year estimates similarly excluded these amounts. Note that this is a typical actuarial approach to developing IBNR estimates.

The data provided have not been audited for accuracy, and have been used on an “as is” basis. Furthermore, our understanding is that the information provided encompasses all the self-insured health plans provided by the Commonwealth.

Statement of Actuarial Opinion

Based on the review of incurred and paid claims data for the period January 2006 through June 2010, PwC has estimated the KEHP incurred but not reported (IBNR) claims liabilities as of June 30, 2010, as follows:

Best Estimate IBNR	Medical	Pharmacy	Total
IBNR Claims as of June 30, 2010	\$63,665,000	\$7,470,000	\$71,135,000
Margin for IBNR Claims Administration	\$3,599,000	\$290,000	\$3,889,000
Total IBNR as of June 30, 2010	\$67,264,000	\$7,760,000	\$75,024,000

The above IBNR estimates include the IBNR associated with the claims paid under the health reimbursement arrangement (HRA) plan design component of the Maximum Choice Plan. Appendix B provides a separate, detailed, analysis of this component of the overall KEHP IBNR, which is a subset of the IBNR estimates above. In addition, the above IBNR estimates include (i.e., are net of) any claims reversals that would be expected.²

The above IBNR estimates do not include any IBNR amounts associated with the Stand-Alone HRA benefit (treated separately in Appendix C) provided to employees who waive KEHP health plan coverage.

² The IBNR estimates provided here as of June 30, 2010, do not include recognition of the prescription drug rebates that are due to KEHP that have been incurred prior to June 30, 2010, but have not yet been paid to the KEHP. These prescription drug rebates yet to be paid to the KEHP are estimated to be **\$12,878,000** for prescription drugs provided through June 30, 2010.

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The following table segments the above IBNR estimates by the year of claims incurral.

Incurred Year	Best Estimate IBNR as of June 30, 2010	Medical	Pharmacy	Total
2006³				
	IBNR Claims	\$0	\$0	\$0
	IBNR Claims Administration	\$0	\$0	\$0
	Total IBNR	\$0	\$0	\$0
2007⁴				
	IBNR Claims	(\$41,000)	\$35,000	(\$6,000)
	IBNR Claims Administration	(\$2,000)	\$1,000	(\$1,000)
	Total IBNR	(\$43,000)	\$36,000	(\$7,000)
2008⁵				
	IBNR Claims	(\$835,000)	\$396,000	(\$439,000)
	IBNR Claims Administration	(\$47,000)	\$15,000	(\$32,000)
	Total IBNR	(\$882,000)	\$411,000	(\$471,000)
2009⁶				
	IBNR Claims	(\$1,495,000)	\$616,000	(\$879,000)
	IBNR Claims Administration	(\$85,000)	\$24,000	(\$61,000)
	Total IBNR	(\$1,580,000)	\$640,000	(\$940,000)
2010⁷				
	IBNR Claims	\$66,036,000	\$6,422,000	\$72,458,000
	IBNR Claims Administration	\$3,733,000	\$250,000	\$3,983,000
	Total IBNR	\$69,769,000	\$6,672,000	\$76,441,000
Total⁸				
	IBNR Claims	\$63,665,000	\$7,470,000	\$71,135,000
	IBNR Claims Administration	\$3,599,000	\$290,000	\$3,889,000
	Total IBNR	\$67,264,000	\$7,760,000	\$75,024,000

It should be recognized that because future events frequently do not occur exactly as expected, there are usually differences between estimated and actual results. Accordingly, there can be no assurance that actual experience will match our estimates.

³ Estimated IBNR remaining as of June 30, 2010 for claims incurred during the 2006 plan year.

⁴ Estimated IBNR remaining as of June 30, 2010 for claims incurred during the 2007 plan year.

⁵ Estimated IBNR remaining as of June 30, 2010 for claims incurred during the 2008 plan year.

⁶ Estimated IBNR remaining as of June 30, 2010 for claims incurred during the 2009 plan year.

⁷ Estimated IBNR remaining as of June 30, 2010 for claims incurred during the 2010 plan year (through June 2010).

⁸ Totals may not exactly match sum of individual components due to rounding.

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To that end, we have provided an actuarial range around the above best estimate to account for reasonable claims volatility related to the claims not yet reported by June 30, 2010:

Range Around Best Estimate IBNR	Medical	Pharmacy	Total
Total IBNR (Lower End of Range)	\$63,901,000	\$7,372,000	\$71,273,000
Total IBNR (Upper End of Range)	\$73,990,000	\$8,536,000	\$82,526,000

Note that the above IBNR claims liabilities estimates represent PwC's best estimates of the actuarially expected claims incurred on or before June 30, 2010, that had not been reported and paid on or before June 30, 2010. These estimates do not include any margins applied by the Commonwealth to account for other liabilities or contingencies, but do include sufficient amounts to account for assumed terminal claims administration.

Methodology for Estimating IBNR

The approach used to estimate the IBNR is the Lag Factor approach. The IBNR estimates were based on historic patterns of claim incurred date to claim paid date lag periods for the Commonwealth. These lag periods were then used to develop "completion factors" that estimate, for any given historical claims experience month, the portion of claims incurred that have already been paid. These completion factors are then used to estimate the portion of claims for each historical experience month that have been incurred but not yet paid (the IBNR for each month). The IBNR estimates provided in this memo reflect the total of each of these monthly IBNR estimates. The high and low range around these best estimates reflects a -5%/+10% margin.

The completion factor(s) developed under the Lag Factor approach that are applicable to the most recent month of data often require special handling to compensate for the fact that there are insufficient actual claims that have actually been incurred and paid (i.e., reported). Rather than rely solely on the mechanical application of the lag factor approach for these situations (which, if not monitored, can introduce some volatility to the IBNR results), an alternate method is employed for this one month of data to mitigate this potential volatility. The estimates of the IBNR amounts attributable to claims incurred in the most recent month of experience are based on seasonally developed and adjusted per employee per month (PEPM) claims amount based on prior PEPM amounts. Historic patterns of changes in month-to-month PEPM claims amounts are assumed to continue, and it is this historic "seasonality" that is used to adjust the average PEPM claims for the prior months to use as a proxy for the most recent month of data. This seasonality adjustment is typically used whenever it is assessed that less than 70% of the claims incurred in the most recent month have actually also been paid per the data provided.

The claims administration margins shown for the IBNR claims estimates are based on an assumed 5.65% administrative fee margin for medical claims, and an assumed 3.89% administrative fee margin for prescription drug claims. These claims administration margins reflect the effective contractual claims administration fee margins (expressed on a percentage basis) in place for the KEHP as of June 30, 2010.

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Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2010

Appendix A to this report provides the medical and prescription drug completion factors derived from the claims lag data for these IBNR estimates.

Actuarial Standards Board & Actuarial Standards of Practice

The development of the estimated IBNR claims liabilities in this report were developed in accordance with generally accepted actuarial methods, as well as the tenets set forth by the Actuarial Standards Board. Actuarial Standards of Practice with respect to (but not limited to) the following were the basis of these actuarial processes:

- Actuarial Standard of Practice No. 5: Incurred Health Claims Liabilities
- Actuarial Standard of Practice No. 21: Responding to or Assisting Auditors or Examiners in Connection with Financial Statements (All Practice Areas)
- Actuarial Standard of Practice No. 23: Data Quality

Respectfully Submitted,



Daniel R. Plante, A.S.A., M.A.A.A., F.C.A.
Director and Actuary

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state, or local tax penalties.

Commonwealth of Kentucky
Kentucky Employee's Health Plan
Estimated Incurred But Not Reported Claims Liabilities as of June 30, 2010

Appendix A: Medical and Drug Benefit Claims IBNR Completion Factors

Month	All KBEP Medical/Drug Plans											
	Incurred and Paid Claims			Completion Factors		IBNR Claims			Total Claims			
	Medical	Drug	Total	Medical	Drug	Medical	Drug	Total	Medical	Drug	Total	
Jan-2006	\$56,521,862	\$19,184,754	\$75,706,616	1.00000	1.00000	\$0	\$0	\$0	\$56,521,862	\$19,184,754	\$75,706,616	
Feb-2006	\$55,019,915	\$17,661,980	\$72,681,895	1.00000	1.00000	\$0	\$0	\$0	\$55,019,915	\$17,661,980	\$72,681,895	
Mar-2006	\$64,206,798	\$20,275,369	\$84,482,166	1.00000	1.00000	\$0	\$0	\$0	\$64,206,798	\$20,275,369	\$84,482,166	
Apr-2006	\$55,598,279	\$18,336,673	\$73,934,952	1.00000	1.00000	\$0	\$0	\$0	\$55,598,279	\$18,336,673	\$73,934,952	
May-2006	\$64,065,869	\$20,229,559	\$84,295,429	1.00000	1.00000	\$0	\$0	\$0	\$64,065,869	\$20,229,559	\$84,295,429	
Jun-2006	\$65,144,530	\$19,411,233	\$84,555,762	1.00000	1.00000	\$0	\$0	\$0	\$65,144,530	\$19,411,233	\$84,555,762	
Jul-2006	\$61,945,106	\$18,684,283	\$80,629,389	1.00000	1.00000	\$0	\$0	\$0	\$61,945,106	\$18,684,283	\$80,629,389	
Aug-2006	\$65,720,497	\$20,228,162	\$85,948,659	1.00000	1.00000	\$0	\$0	\$0	\$65,720,497	\$20,228,162	\$85,948,659	
Sep-2006	\$59,069,249	\$19,370,853	\$78,440,103	1.00000	1.00000	\$0	\$0	\$0	\$59,069,249	\$19,370,853	\$78,440,103	
Oct-2006	\$64,955,310	\$20,551,586	\$85,506,896	1.00000	1.00000	\$0	\$0	\$0	\$64,955,310	\$20,551,586	\$85,506,896	
Nov-2006	\$66,220,708	\$20,753,356	\$86,974,064	1.00000	1.00000	\$0	\$0	\$0	\$66,220,708	\$20,753,356	\$86,974,064	
Dec-2006	\$65,788,620	\$21,261,567	\$87,050,188	1.00000	1.00000	\$0	\$0	\$0	\$65,788,620	\$21,261,567	\$87,050,188	
Jan-2007	\$67,341,233	\$21,654,433	\$88,995,666	1.00000	1.00000	\$0	\$0	\$0	\$67,341,233	\$21,654,433	\$88,995,666	
Feb-2007	\$60,989,113	\$19,723,298	\$80,712,411	1.00000	1.00000	\$0	\$0	\$0	\$60,989,113	\$19,723,298	\$80,712,411	
Mar-2007	\$73,895,295	\$22,529,000	\$96,424,295	1.00000	1.00000	\$0	\$0	\$0	\$73,895,295	\$22,529,000	\$96,424,295	
Apr-2007	\$65,163,095	\$20,912,997	\$86,076,092	1.00000	1.00000	\$0	\$0	\$0	\$65,163,095	\$20,912,997	\$86,076,092	
May-2007	\$70,032,698	\$21,913,969	\$91,946,667	1.00000	1.00000	\$0	\$0	\$0	\$70,032,698	\$21,913,969	\$91,946,667	
Jun-2007	\$73,171,944	\$21,386,029	\$94,557,973	1.00000	1.00000	\$0	\$0	\$0	\$73,171,944	\$21,386,029	\$94,557,973	
Jul-2007	\$75,428,131	\$21,710,067	\$97,138,198	1.00000	1.00000	\$0	\$0	\$0	\$75,428,131	\$21,710,067	\$97,138,198	
Aug-2007	\$74,606,123	\$22,372,896	\$96,979,019	1.00004	1.00000	(\$2,842)	\$17	(\$2,824)	\$74,603,281	\$22,372,913	\$96,976,195	
Sep-2007	\$65,230,178	\$21,202,698	\$86,432,876	1.00006	0.99999	(\$3,961)	\$237	(\$3,724)	\$65,226,217	\$21,202,935	\$86,429,152	
Oct-2007	\$79,289,326	\$23,586,554	\$102,875,880	1.00011	0.99995	(\$8,769)	\$1,214	(\$7,556)	\$79,289,556	\$23,587,768	\$102,868,324	
Nov-2007	\$73,756,296	\$22,962,917	\$96,719,213	1.00018	0.99945	(\$13,376)	\$12,610	(\$766)	\$73,742,920	\$22,975,527	\$96,718,447	
Dec-2007	\$71,198,687	\$23,420,926	\$94,619,613	1.00017	0.99909	(\$12,142)	\$21,414	\$9,271	\$71,186,545	\$23,442,339	\$94,628,884	
Jan-2008	\$76,064,395	\$24,166,770	\$100,231,165	1.00028	0.99891	(\$21,646)	\$26,311	\$4,664	\$76,042,749	\$24,193,080	\$100,235,829	
Feb-2008	\$70,788,910	\$23,692,221	\$94,481,131	1.00029	0.99891	(\$20,266)	\$25,795	\$5,509	\$70,768,624	\$23,718,016	\$94,486,640	
Mar-2008	\$73,226,035	\$24,449,727	\$97,675,763	1.00046	0.99891	(\$33,864)	\$26,650	(\$7,214)	\$73,192,171	\$24,476,377	\$97,668,548	
Apr-2008	\$77,544,691	\$23,596,319	\$101,141,010	1.00043	0.99890	(\$33,069)	\$25,949	(\$7,120)	\$77,511,623	\$23,622,266	\$101,133,890	
May-2008	\$76,891,598	\$23,933,660	\$100,825,258	1.00058	0.99865	(\$44,665)	\$32,238	(\$12,426)	\$76,846,934	\$23,965,899	\$100,812,832	
Jun-2008	\$80,696,812	\$23,549,781	\$104,246,593	1.00066	0.99861	(\$53,622)	\$32,699	(\$20,923)	\$80,643,190	\$23,582,480	\$104,225,669	
Jul-2008	\$85,165,579	\$24,522,590	\$109,688,168	1.00083	0.99860	(\$70,956)	\$34,354	(\$36,602)	\$85,094,623	\$24,556,944	\$109,651,567	
Aug-2008	\$77,541,832	\$24,392,872	\$101,934,704	1.00095	0.99858	(\$73,383)	\$34,576	(\$38,808)	\$77,468,448	\$24,427,448	\$101,895,896	
Sep-2008	\$77,228,854	\$25,023,585	\$102,252,439	1.00116	0.99855	(\$89,285)	\$36,243	(\$53,043)	\$77,139,369	\$25,059,827	\$102,199,196	
Oct-2008	\$87,808,151	\$27,012,053	\$114,820,204	1.00140	0.99853	(\$122,500)	\$39,729	(\$82,771)	\$87,685,651	\$27,051,783	\$114,737,434	
Nov-2008	\$78,470,781	\$25,290,636	\$103,761,417	1.00156	0.99850	(\$122,346)	\$37,933	(\$84,413)	\$78,348,436	\$25,328,568	\$103,677,004	
Dec-2008	\$86,192,631	\$28,682,903	\$114,875,534	1.00173	0.99848	(\$149,086)	\$43,753	(\$105,333)	\$86,043,545	\$28,726,656	\$114,770,201	
Jan-2009	\$76,061,749	\$24,320,813	\$100,382,562	1.00176	0.99849	(\$133,685)	\$36,882	(\$96,802)	\$75,928,065	\$24,357,695	\$100,285,760	
Feb-2009	\$75,236,095	\$24,043,443	\$99,279,538	1.00227	0.99847	(\$170,203)	\$36,879	(\$133,325)	\$75,065,892	\$24,080,322	\$99,146,213	
Mar-2009	\$85,582,567	\$27,355,689	\$112,938,257	1.00254	0.99846	(\$217,219)	\$42,203	(\$175,016)	\$85,365,348	\$27,397,893	\$112,763,241	
Apr-2009	\$83,588,813	\$25,682,796	\$109,271,608	1.00264	0.99844	(\$219,850)	\$40,019	(\$179,831)	\$83,368,963	\$25,722,814	\$109,091,777	
May-2009	\$77,920,082	\$25,548,567	\$103,468,649	1.00267	0.99840	(\$207,195)	\$40,939	(\$166,256)	\$77,712,886	\$25,589,507	\$103,302,393	
Jun-2009	\$91,850,863	\$26,202,978	\$118,053,841	1.00251	0.99832	(\$229,925)	\$44,187	(\$185,738)	\$91,620,938	\$26,247,165	\$117,868,104	
Jul-2009	\$92,567,444	\$26,340,317	\$118,907,761	1.00225	0.99820	(\$207,904)	\$47,480	(\$160,424)	\$92,359,540	\$26,387,797	\$118,747,336	
Aug-2009	\$83,038,963	\$26,375,004	\$109,413,967	1.00183	0.99807	(\$151,960)	\$51,008	(\$100,952)	\$82,887,003	\$26,426,012	\$109,313,015	
Sep-2009	\$85,309,876	\$26,814,930	\$112,124,806	1.00157	0.99787	(\$133,421)	\$57,346	(\$76,075)	\$85,176,455	\$26,872,276	\$112,048,732	
Oct-2009	\$91,482,550	\$28,659,398	\$120,141,948	1.00092	0.99763	(\$83,915)	\$68,211	(\$15,704)	\$91,398,635	\$28,727,610	\$120,126,244	
Nov-2009	\$85,754,619	\$27,279,816	\$113,034,435	0.99947	0.99744	\$45,717	\$70,078	\$115,796	\$85,800,336	\$27,349,894	\$113,150,230	
Dec-2009	\$94,920,056	\$29,513,407	\$124,433,463	0.99775	0.99725	\$214,372	\$81,265	\$295,637	\$95,134,429	\$29,594,671	\$124,729,100	
Jan-2010	\$77,829,362	\$26,881,429	\$104,710,791	0.99382	0.99707	\$483,661	\$79,123	\$562,784	\$78,313,024	\$26,960,552	\$105,273,575	
Feb-2010	\$79,974,875	\$26,466,600	\$106,441,575	0.98654	0.99688	\$1,091,064	\$82,916	\$1,173,980	\$81,066,039	\$26,549,515	\$107,615,554	
Mar-2010	\$93,201,348	\$30,494,849	\$123,696,198	0.97466	0.99678	\$2,423,016	\$98,516	\$2,521,532	\$95,624,365	\$30,593,365	\$126,217,730	
Apr-2010	\$82,927,692	\$28,821,589	\$111,749,281	0.94643	0.99658	\$4,693,486	\$98,806	\$4,792,292	\$87,621,178	\$28,920,395	\$116,541,573	
May-2010	\$72,433,641	\$27,562,969	\$99,996,610	0.86694	0.99643	\$11,117,546	\$98,884	\$11,216,430	\$83,551,167	\$27,661,873	\$111,213,060	
Jun-2010	\$47,315,339	\$26,857,544	\$74,172,883	0.50582	0.81830	\$46,227,416	\$5,963,695	\$52,191,110	\$93,542,755	\$28,821,238	\$126,363,993	
Total	\$4,018,974,967	\$1,283,040,433	\$5,302,015,400			\$63,665,203	\$7,470,158	\$71,135,360	\$4,082,640,169	\$1,290,510,591	\$5,373,150,761	

Note: The above completion factor table relates only to claims, and does not include any margin for IBNR claims administration. Furthermore, the above completion factors include the IBNR associated with the Maximum Choice HRA plan component, and not any IBNR associated with the Stand-Alone HRA benefit (treated separately in Appendix C). These completion factors are reflective of claims data through June 2010, and are not appropriate for comparison against data snapshots with more or less months of claims runout, nor are these completion factors applicable to any other claims situation.

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Appendix B: Maximum Choice Plan HRA Unused Balances as of June 30, 2010

Effective January 1, 2007, the Commonwealth of Kentucky Department of Employee Insurance offered, through the KEHP, a consumer-directed (CDH) medical and prescription drug plan option (called the "Select" Plan in 2007 and 2008, and the "Maximum Choice" Plan in 2009 and 2010). This CDH plan has, as a component of its design, a health reimbursement arrangement (HRA) which employees may draw upon to pay for any out-of-pocket expenses as allowed by KEHP to the extent funds are available in the HRA. Unused end of year HRA balances are carried forward to the next year. The IBNR claims liabilities estimated within the body of this report (appropriately) do not include any provision for end of period unused HRA balances.

While not a booked liability, the unused balances associated with the HRA component (called by Humana a "Personal Care Account", or "PCA") are a component of the health plan financial status to be monitored. The total KEHP unused HRA Fund Balance at June 30, 2010, was as follows:

Unused Maximum Choice HRA as of June 30, 2010 (Paid Basis)	Total
Total Unused HRA as of June 30, 2010, Before IBNR Adjustment	\$15,609,000

The amount reported by Humana is on a paid basis. In order to avoid a double-counting of the IBNR liabilities related to the HRA (already included in the IBNR estimate in the main part of this report), the following adjustment has been made:

Best Estimate Unused Maximum Choice HRA	Total
Total Unused HRA as of June 30, 2010, Before IBNR Adjustment	\$15,609,000
HRA IBNR as of June 30, 2010	(\$328,000)
Total Unused HRA as of June 30, 2010, Adjusted for IBNR	\$15,281,000

It should be noted that no formal accounting guidance has been issued by FASB, the AICPA, GAGAS, or PwC with respect to the financial statement treatment of unused HRA balances. The unused HRA balances shown here are provided to the Department of Insurance in the event that it decides to track these amounts. Note that in the above unused HRA balance no adjustments have been made for (1) present value discounting, (2) expected future forfeitures arising from employee terminations, or (3) amounts expected to be carried forward into retirement and, as such, recognized in a FAS 106 OPEB valuation rather than in the IBNR noted here.

Following are the HRA reimbursement completion factors for the Maximum Choice Plan HRA and segmentation of the above IBNR estimate by the year of claims incurral.

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Maximum Choice HRA Unused Balance Reimbursement IBNR Completion Factors

Month	HRA Unused Balances: Maximum Choice Plan			
	Incurred and Reimbursed Amts	Completion Factors	HRA IBNR Reimbursements	Total HRA Reimbursements
Jan-2008	\$300,211	1.00000	\$0	\$300,211
Feb-2008	\$338,380	1.00000	\$0	\$338,380
Mar-2008	\$360,730	1.00000	\$0	\$360,730
Apr-2008	\$355,404	1.00000	\$0	\$355,404
May-2008	\$326,911	1.00000	\$0	\$326,911
Jun-2008	\$308,640	1.00000	\$0	\$308,640
Jul-2008	\$302,577	1.00000	\$0	\$302,577
Aug-2008	\$221,189	1.00000	\$0	\$221,189
Sep-2008	\$204,531	1.00000	\$0	\$204,531
Oct-2008	\$219,852	1.00000	\$0	\$219,852
Nov-2008	\$211,034	1.00000	\$0	\$211,034
Dec-2008	\$269,179	1.00000	\$0	\$269,179
Jan-2009	\$937,095	1.00000	\$0	\$937,095
Feb-2009	\$1,066,768	1.00000	\$0	\$1,066,768
Mar-2009	\$1,319,053	1.00000	\$0	\$1,319,053
Apr-2009	\$1,142,438	0.99970	\$337	\$1,142,775
May-2009	\$1,040,713	0.99910	\$937	\$1,041,650
Jun-2009	\$1,061,342	0.99831	\$1,795	\$1,063,138
Jul-2009	\$978,508	0.99759	\$2,360	\$980,869
Aug-2009	\$802,930	0.99561	\$3,537	\$806,467
Sep-2009	\$720,831	0.99434	\$4,105	\$724,936
Oct-2009	\$626,480	0.99259	\$6,166	\$632,646
Nov-2009	\$660,889	0.99064	\$6,435	\$667,324
Dec-2009	\$184,903	0.98779	\$2,285	\$187,188
Jan-2010	\$1,331,577	0.98389	\$21,808	\$1,353,385
Feb-2010	\$1,087,766	0.97954	\$22,720	\$1,110,486
Mar-2010	\$1,346,555	0.97217	\$38,543	\$1,385,098
Apr-2010	\$1,157,106	0.96113	\$46,800	\$1,203,906
May-2010	\$835,158	0.94740	\$46,366	\$881,524
Jun-2010	\$985,550	0.88878	\$123,331	\$1,108,882
Total	\$20,924,300		\$327,527	\$21,251,827
IBNR as of 06/30/2010 for claims incurred in 2007:			\$0	
IBNR as of 06/30/2010 for claims incurred in 2008:			\$0	
IBNR as of 06/30/2010 for claims incurred in 2009:			\$27,959	
IBNR as of 06/30/2010 for claims incurred in 2010:			\$299,568	
Total			\$327,527	

Note: The above completion factor table relates only to the Maximum Choice HRA reimbursement amounts, and does not include any margin for IBNR reimbursement administration. The above IBNR total amount is already incorporated in the IBNR table provided on page 2, and should not be treated as an addition to that table, rather considered a subset of that table.

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Appendix C: Stand-Alone HRA Unused Balances as of June 30, 2010

January 1, 2007, the Commonwealth of Kentucky Department of Employee Insurance provided stand-alone HRA to those employees who waived coverage. Like the HRA component under the Maximum Choice Plan (Appendix B), employees who waived coverage may draw upon the stand-alone HRA to pay for any out-of-pocket expenses as allowed by KEHP to the extent funds are available in the HRA. Unused end of year HRA balances are carried forward to the next year.

While not a booked liability, the unused balances associated with the stand-alone HRA are an additional component of the health plan financial status to be monitored. The total KEHP unused HRA Fund Balance at June 30, 2010, provided by Humana, was as follows:

Unused Stand-Alone HRA as of June 30, 2010 (Paid Basis)	Total
Total Unused HRA as of June 30, 2010, Before IBNR Adjustment	\$50,058,000

The amount reported by Humana is on a paid basis. The following adjustment was made in order to adjust this amount from the paid basis in which it was provided to an incurred basis for financial reporting purposes:

Best Estimate Unused Stand-Alone HRA	Total
Total Unused HRA as of June 30, 2010, Before IBNR Adjustment	\$50,058,000
Unused Stand-Alone HRA IBNR	(\$2,976,000)
Total Unused HRA as of June 30, 2010, Adjusted for IBNR	\$47,082,000

As above, it should be noted that no formal accounting guidance has been issued by FASB, the AICPA, GAGAS, or PwC with respect to the financial statement treatment of unused HRA balances. The unused HRA balances shown here are provided the Department of Insurance in the event that it decides to track these amounts. Note that in the above unused HRA balance no adjustments have been made for (1) present value discounting, (2) expected future forfeitures arising from employee terminations, or (3) amounts expected to be carried forward into retirement and, as such, recognized in the FAS 106 OPEB valuation rather than in the IBNR noted here.

Following are the HRA reimbursement completion factors for the Stand-Alone HRA and segmentation of the above IBNR estimate by the year of claims incurral.

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Stand-Alone HRA Unused Balance Reimbursement IBNR Completion Factors

Month	HRA Unused Balances: Stand-Alone HRA Plan			
	Incurred and Reimbursed Amounts	Completion Factors	HRA IBNR Reimbursements	Total HRA Reimbursements
Jan-2008	\$5,615,599	1.00000	\$0	\$5,615,599
Feb-2008	\$4,964,105	1.00000	\$0	\$4,964,105
Mar-2008	\$5,006,443	1.00000	\$0	\$5,006,443
Apr-2008	\$4,845,411	1.00000	\$0	\$4,845,411
May-2008	\$4,515,698	1.00000	\$0	\$4,515,698
Jun-2008	\$4,748,159	1.00000	\$0	\$4,748,159
Jul-2008	\$4,315,711	1.00000	\$0	\$4,315,711
Aug-2008	\$3,428,646	1.00000	\$0	\$3,428,646
Sep-2008	\$3,037,416	0.99999	\$39	\$3,037,455
Oct-2008	\$3,185,568	0.99998	\$56	\$3,185,624
Nov-2008	\$2,751,172	0.99998	\$55	\$2,751,227
Dec-2008	\$3,311,592	0.99997	\$107	\$3,311,699
Jan-2009	\$5,208,408	0.99996	\$220	\$5,208,628
Feb-2009	\$4,731,633	0.99994	\$298	\$4,731,930
Mar-2009	\$5,044,103	0.99989	\$565	\$5,044,668
Apr-2009	\$4,613,803	0.99979	\$963	\$4,614,766
May-2009	\$4,068,018	0.99924	\$3,098	\$4,071,116
Jun-2009	\$4,629,258	0.99794	\$9,570	\$4,638,828
Jul-2009	\$4,487,695	0.99590	\$18,456	\$4,506,152
Aug-2009	\$3,537,054	0.99316	\$24,373	\$3,561,427
Sep-2009	\$3,085,345	0.98975	\$31,955	\$3,117,300
Oct-2009	\$3,089,109	0.98517	\$46,512	\$3,135,621
Nov-2009	\$2,763,512	0.97967	\$57,399	\$2,820,911
Dec-2009	\$4,493,070	0.97247	\$127,217	\$4,620,286
Jan-2010	\$4,474,381	0.96232	\$175,210	\$4,649,591
Feb-2010	\$3,982,404	0.94661	\$224,605	\$4,207,009
Mar-2010	\$4,621,546	0.92360	\$382,279	\$5,003,825
Apr-2010	\$3,899,405	0.89077	\$478,148	\$4,377,553
May-2010	\$2,785,368	0.83926	\$533,482	\$3,318,850
Jun-2010	\$3,313,422	0.79358	\$861,873	\$4,175,295
Total	\$122,553,054		\$2,976,440	\$125,529,494
IBNR as of 06/30/2010 for claims incurred in 2007:			\$0	
IBNR as of 06/30/2010 for claims incurred in 2008:			\$258	
IBNR as of 06/30/2010 for claims incurred in 2009:			\$320,585	
IBNR as of 06/30/2010 for claims incurred in 2010:			\$2,655,597	
Total			\$2,976,440	

Note: The above completion factor table relates only to the Stand-Alone HRA reimbursement amounts, and does not include any margin for IBNR reimbursement administration.

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Appendix D: Actuarial Qualifications for Signing Actuarial Specialist (Daniel Plante)

In accordance with SAS 73/AU 336 “Using the Work of a Specialist”, please note the following:

1. The professional certification, license, or other recognition of the competence of the specialist (Daniel Plante) in his field, as appropriate:

- *Associate of the Society of Actuaries, 1985, maintained since then in good standing.*
- *Member of the American Academy of Actuaries, 1991, maintained since then in good standing.*
- *Fellow of the Conference of Consulting Actuaries, 2000, maintained since then in good standing.*

2. The reputation and standing of the specialist in the views of his peers and others familiar with his work:

Recognized as an authorized signing actuary within PricewaterhouseCoopers for the following types of actuarial reports, letters, and memos:

Postretirement Benefits Other Than Pension (FAS 106)
Postemployment Benefits (FAS 112)
Non-Insurance Company Reserves (IBNR, Disability Case Reserves)
Health & Welfare Benefit Plan Rating

3. The specialist’s experience in the type of work under consideration:

Daniel Plante has 25+ years of experience in the above actuarial activities and engagements.

4. The relationship, if any, of the specialist to the client:

Daniel Plante is an actuarial director for PricewaterhouseCoopers, LLP, whose relationship with the above client is considered to be independent and not prejudicial or biased in any way. There are no impediments to the objectivity of his work.

5. The methods or assumptions to be used by the specialist:

The methods and assumptions made by the specialist Daniel Plante in arriving at his conclusions for reasonableness are contained in the specialist’s report.

6. The specialist’s understanding of the auditor’s corroborative use of the specialist’s findings in relation to the representations in the financial statements:

Daniel Plante understands and acknowledges the auditors’ reliance on his findings for corroborative use in relation to the representations in the financial statements.

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The estimate(s) provided in his review are intended to be used by the auditor(s) for comparative purposes only, and not by the client for its accrual in lieu of their own determination. Should the client use their own estimate for their accrual, the client should understand the actuarial valuation model being used and agree upon the underlying assumptions and methodology being used, and indicate such to the auditor(s).

Conclusion

Based on the results of the work performed, Daniel Plante holds these credentials and exhibits such traits considered appropriate for him to qualify as a specialist upon whose work the auditors may place reliance for purposes of their testing.

Q2'10 KEHP Quarterly AHM Dashboard

Informed Care Management (ICM)	Q1'10	Q2'10
Total Membership	266,340	265,863
Members Newly Identified with ICM Opportunity	4,615	3,045
Worked with Nurse - High Intensity	3,492	3,370
Members Receive Care Considerations Calls from a Nurse - Low Intensity	9,394	9,623
Total Nurse Engaged	12,886	12,993
<i>Why Weight Kentucky Enrollment</i>	273	175
Engaged in Awareness Education	1,511	2,752
ICM Savings PMPM	*\$5.17	\$4.59

*ICM Savings

Is calculated by taking a nurse-engaged members' projected per-participant-per-year (PPPY) savings, then subtracting out savings attributable to Care Considerations resolved for these members. The PPPY projected savings comes from that measured in the book-of-business using the DMAA (Disease Management Association) methodology.

Q2'10 KEHP Quarterly AHM Dashboard

Utilization/Case Management/Maternicheck	Q1'10	Q2'10
Total Number of Reviews	13,115	13,620
Denial Percentage	3.74%	4.61%
Total Case Management	1,584	1,349
Total Maternicheck Cases Identified with Outreach Calls	956	1,204
Total New Maternicheck Enrollees	146	128
UM/CM Savings PMPM	\$1.94	\$2.73

Care Consideration Program	Q1'10	Q2'10
Number of Care Considerations Sent	19,823	17,056
Care Considerations per 1,000 Members	72.9	62.7
Severity 1	1.3	1.7
Severity 2	53.2	44.0
Severity 3	18.4	17.1
Wellness Care Considerations	26,936	15,972
HEM Savings PMPM	\$4.89	\$4.58

**KEHP Wellness Services Report
2010**

Prepared by: Mindy Wallin and Stephanie Marshall

KEHP Service	1st and 2nd quarter total	3rd and 4th quarter total	Total for 2010 plan year
HHA	529		
Health Coaching	58		
Active Health Disease Management	15,745		
Why Weight KY	489		
Virgin HealthMiles	7,025 current participants		
Summit Screenings	313		
Presentations by Humana	11 pres reached 785 people		





Quarterly Performance Guarantee Report Card

Contract Begin Date
1/1/2010

Contract End Date:
12/31/2010

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	Metric Reporting Type	Definition	Performance Criteria	Penalty	1Q	2Q	3Q	4Q
Account Management								
Account Management Satisfaction	Client Specific	Humana acknowledges that its Account Management team must be responsive to the needs of our customers if Humana is to earn and sustain their trust. Therefore, Humana will perform annually a brief account management satisfaction survey to be completed by designated members of the client's benefits staff.	Overall account management satisfaction score of 3 or higher.	Reporting Only	Annually	Annually	Annually	

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	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
<i>Claims Processing</i>								
Clean Claim Turnaround - 30 Calendar Days	Client Specific	Humana agrees to a cycle time of 95% within 30 calendar days. Cycle time is measured from the date a clean claim is received to the date it is processed. "Processed" means paid or denied without requiring additional information from an external source.	95% within 30 calendar days	85%- 94.99%=2% of annual base administrative fee Below 85%=4% of annual base administrative fee	99.4%	99.6%		
Financial Accuracy	Client Specific	Humana agrees to a financial accuracy rate of 99%. The financial accuracy rate is defined as the percentage of dollars paid correctly. It is calculated by dividing the total claim dollars paid less the absolute value of overpayments and underpayments by the total claim dollars paid.	99%	98%- 98.99%=2% of annual base administrative fee 97%- 97.99%=3% of annual base administrative fee Below 97%=4% of annual base administrative fee	99.90%	99.93%		
Payment Accuracy	Client Specific	Humana agrees to a payment accuracy rate of 95%. Payment accuracy is defined as the percentage of claims paid correctly. It is calculated by dividing the total number of correctly paid claims by the total number of claims paid.	95%	91.99%- 88%=2% of annual base administrative fee Below 87.99%=3% of annual base administrative fee	99.2%	99.7%		

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	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
Processing Accuracy	Client Specific	Humana agrees to a processing accuracy rate of 95%. Processing accuracy is defined as the percent of claims coded correctly in the system; calculated by dividing the claims audited without processing errors by the total volume of claims audited.	95%	93.5%- 94.99%=2% of annual base administrative fee Below 93%=3% of annual base administrative fee	99.2%	99.2%		

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	<i>Metric</i>		<i>Performance</i>		<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
	<i>Reporting Type</i>	<i>Definition</i>	<i>Criteria</i>	<i>Penalty</i>				
<i>Customer Service</i>								
Abandonment Rate	Client Specific	Humana agrees to an abandonment rate of 4%. Abandonment rate is defined as the percent of callers that ended the call prior to reaching a customer service representative.	4%	4.01%-7.99%=2% of annual base administrative fee 8% or higher=3% of annual base administrative fee	0.40%	0.53%		
Call Hold Time	Client Specific	Less than one (1) minute to send to a Customer Service Representative.	60 seconds	1-3 minutes=2% of annual base administrative fee Over 3 minutes=3% of annual base administrative fee	7	7		
Telephone Response - 30 Seconds	Client Specific	Humana agrees to a telephone response time of 90% within 30 seconds. Telephone response is defined as the percent of calls answered within "n" seconds.	90% in 30 seconds	85%-89.99%=2% of annual base administrative fee Below 85%=3% of annual base administrative fee	90.89%	90.80%		

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	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
<i>Implementation</i>								
Eligibility - Error Transactions	Client Specific	Error transactions sent to DMV corrected and returned to DMV within five (5) business days.	Within 5 business days	2% of annual base administrative fee	2.33	3		
ID Card Issuance - Ongoing (Without access cards)	Client Specific	95% mailed within 14 calendar days of data availability contingent upon receiving "clean" enrollment data. "Clean" enrollment is defined as needing no additional information from the member or group.	95% within 14 calendar days	94%- 94.99%=2% of annual base administrative fee 92.5%- 93.99%=3% of annual base administrative fee Below 92.5%=4% of annual base administrative fee	100%	100%		
ID Card Issuance - Open Enrollment (Automated)	Client Specific	Humana will agree that 100% of ID card will be mailed 10 calendar days prior to the groups effective date contingent upon receiving "clean" enrollment data. "Clean" enrollment is defined as needing no additional information from the member or the group.	100% mailed 10 calendar days prior to effective date	98%- 100%=None 95%- 97.99%=2% of annual base administrative fee 93.5%- 94.99%=3% of annual base administrative fee Below 93.5%=4% of annual base administrative fee	100.0%	NA	NA	NA

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	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
Miscellaneous								
Claims Data Warehouse Support	Client Specific	Consistent and accurate data on or before 11th business day of the month following calendar quarter. (Med Stat)	By 11th business day of following month	\$25 per contract per business day late (maximum of 25% of quarterly administrative fees per quarter)	Met	Met		
Pre-Admission Reviews	Client Specific	Humana agrees that 99% of pre-admission reviews and outpatient testing reviews are completed in two (2) business days of initial contact.	99% completed within 2 business days of initial contact	2% of annual base administrative fee	99.04%	99.47%		
SPAA - Claims Processing								
Clean Claim Turnaround - 14 Calendar Days (SPAA)	Client Specific	Humana agrees to a cycle time of 95% within 14 calendar days. Cycle time is measured from the date a clean paper claim is received to the date it is processed. "Processed" means paid or denied without requiring additional information from an external source. Incomplete claims (claims requiring additional information) are included in this definition as they are treated like any other claim.	95% within 14 calendar days	\$100,000	100%	100%		
Financial Accuracy (SPAA)	Global	Humana agrees to a financial accuracy rate of 99%. The financial accuracy rate is defined as the percentage of dollars paid correctly. It is calculated by dividing the total claim dollars paid less the absolute value of overpayments and underpayments by total claim dollars paid.	99%	\$50,000	100%	100%		
Processing Accuracy (SPAA)	Global	Humana agrees to a processing accuracy rate of 97%. Processing accuracy is defined as the percent of claims coded correctly in the system; calculated by dividing the claims audited without processing errors by the total volume of claims audited.	97%	\$50,000	99.0%	99.0%		

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	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>
<i>SPAA - Customer Service</i>								
Abandonment Rate (SPAA)	Global	Humana agrees to an abandonment rate of 5%. Abandonment rate is defined as the percent of callers that ended the call prior to reaching a customer service representative.	5%	\$50,000	4.8%	1.0%		
Telephone Response - 20 Seconds (SPAA)	Global	Humana agrees to a telephone response time of 80% within 20 seconds. Telephone response is defined as the percent of calls answered within "n" seconds.	80% within 20 seconds	\$50,000	73.5%	87.6%		

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ESI Performance Guarantee Summary

Performance Guarantees Summary Report										Express Scripts, Inc.
DIV CKY	Client Name The Commonwealth of Kentucky	Region CD-NE	Effective 01/01/2006	Report Due 45 Bus days Quarterly	Payment Due 90 Days Annually	Account Contact Mary Kay Norice	Max. Agg. Limit \$500,000	Report Cycle Calendar	Reporting Period 1/1/10-12/31/10	
		Measurement Frequency	Incremental Penalty	Annual Maximum		Quarter1	Quarter2	Quarter3	Quarter4	Annual
Guarantee:	Average Speed of Answer	Quarterly		0.5% of Admin Fee	Guarantee Results: Guarantee Results:	17.70 sec	17.87 sec	Pending	Pending	Pending
Guarantee ID:	2143684584				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description:	ESI guarantees that 100% of calls will be answered in an average of 30 seconds or less with the exception of a failure in a third party communication system. This guarantee is predicated on the installation of a toll free number unique to Commonwealth.					Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00
					Penalty Basis:	Quarterly				
Guarantee:	Blockage Rate	Quarterly		0.5% of Admin Fee	Guarantee Results: Guarantee Results:	0%	0%	Pending	Pending	Pending
Guarantee ID:	2143684585				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description:	ESI guarantees a blockage rate of 5% or less, except in the event of a failure in a third-party communication system. Defined as a caller receiving a busy signal. Predicated on the installation of a toll-free number unique to Commonwealth.					Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00
					Penalty Basis:	Quarterly				
Guarantee:	Call Center - Written Inquiries	Quarterly		0.5% of Admin Fees	Guarantee Results: Guarantee Results:	100%	100%	Pending	Pending	Pending
Guarantee ID:	2143684586				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description:	ESI guarantees that 100% of written inquiries will be responded to within 10 business days.					Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00
					Penalty Basis:	Quarterly				
Guarantee:	Abandonment Rate	Quarterly		0.5% of Admin Fee	Guarantee Results: Guarantee Results:	0.62%	0.90%	Pending	Pending	Pending
Guarantee ID:	2143684587				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description:	ESI guarantees that the annual call abandonment rate will be 5% or less with the exception of a failure in a third party communication system. Does not include calls terminated by members in less than 30 seconds.					Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00
					Penalty Basis:	Quarterly				

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	Measurement Frequency	Incremental Penalty	Annual Maximum		Quarter1	Quarter2	Quarter3	Quarter4	Annual
Guarantee: Paper Claims TAT	Quarterly	\$11,000	\$44,000	Guarantee Results:	96% within 10 days	98% within 10 days	Pending	Pending	Pending
Guarantee ID: 2143684588				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description: ESI guarantees that at least 95% of all paper claims will be reimbursed or responded to within 10 business days.				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Computer System Accuracy	Quarterly		2% of Admin Fee	Guarantee Results:	100%	100%	Pending	Pending	Pending
				Guarantee Results:					
Guarantee ID: 2143684589				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description: ESI guarantees at least 99.5% of retail claims will be paid with no errors (incorrect drug, form, strength, or patient). This guarantee is contingent on the claims adjudication system being set up accurately.				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Mail Order Accuracy	Quarterly		2% of Admin Fee	Guarantee Results:	100.0%	100.0%	Pending	Pending	Pending
Guarantee ID: 2143684590				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description: ESI guarantees at least 99.5% accuracy in dispensing the correct drug, at the correct strength and the correct dosage (excluding errors by prescribers).				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Mail Order TAT - Clean	Quarterly	\$5,500/qtr	\$22,000	Guarantee Results:	0.73 days	0.68 days	Pending	Pending	Pending
Guarantee ID: 2143684591				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description: ESI guarantees dispensing and shipping (or return) of prescriptions, not subject to intervention, within a quarterly average of 2 business days of receipt of the order at ESI's Pharmacy.				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				

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	Measurement Frequency	Incremental Penalty	Annual Maximum		Quarter1	Quarter2	Quarter3	Quarter4	Annual
Guarantee: Mail Order TAT - w/Int	Quarterly	\$5,500/qtr	\$22,000	Guarantee Results:	3.06 days	2.77 days	Pending	Pending	Pending
Guarantee ID: 2143684592				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description: ESI guarantees dispensing and shipping (or return) of prescriptions, subject to intervention, within a quarterly average of 5 business days of receipt of the order at ESI's Pharmacy.				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Rebate Allocation	Quarterly	\$11,000/qtr	\$44,000	Guarantee Results:	Met - 135 days	Met - 132 days	Pending	Pending	Pending
Guarantee ID: 2143684593				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description: ESI guarantees 100% of all rebate dollars will be paid to the Commonwealth of Kentucky within 150 calendar days after the last calendar day of the quarter in which such rebates were received and reconciled.				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Computer System Availability	Quarterly	\$11,000	\$44,000	Guarantee Results:	100.00%	99.95%	Pending	Pending	Pending
Guarantee ID: 2143684594				Guarantee Results:					
Guarantee Description: ESI guarantees 99% system availability of the point of sale adjudication system, except for daily scheduled maintenance and communications failure.				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Production of Reports	Quarterly		2% of Admin Fee	Guarantee Results:	Met	Met	Pending	Pending	Pending
Guarantee ID: 2143684595				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description: ESI guarantees that reports provided on a quarterly basis will be produced within 45 days after the end of the quarter.				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				

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	Measurement Frequency	Incremental Penalty	Annual Maximum		Quarter1	Quarter2	Quarter3	Quarter4	Annual
Guarantee: Network Access	Quarterly	\$11,000/qr	\$44,000	Guarantee Results:	99.30%	99.3%	Pending	Pending	Pending
Guarantee ID: 2143684596				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Guarantee Description: ESI guarantees that at least 95% of members based on client supplied eligibility will have access to a retail network pharmacy within a five-mile radius of their residence if there is an existing pharmacy within that radius.				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Account Management - Other	Quarterly		1% of Admin Fee	Guarantee Results:	Met	Met	Pending	Pending	Pending
Guarantee ID: 2143684597				Guarantee Results:					
Guarantee Description: ESI guarantees that all error transactions from the data transfer sent to the data management vendor will be corrected and returned to the data management vendor via data transfer within 2 business days of receipt of the error report. See comments.				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Account Management - Other	Quarterly		1% of Admin Fee	Guarantee Results:	Met	Met	Pending	Pending	Pending
Guarantee ID: 2143684598				Guarantee Results:					
Guarantee Description: ESI guarantees that all claims and utilization data will be transferred to the medical vendor on a bi-weekly basis.				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Guarantee: Account Management - Other	Quarterly		1% of Admin Fee	Guarantee Results:	Met	Met	Pending	Pending	Pending
Guarantee ID: 2143684599				Guarantee Results:					
Guarantee Description: ESI guarantees consistent and accurate data destination to Commonwealth's Health Insurance Management Vendor on or before the 11th business day of the month following the calendar quarter.				Penalty Amount:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Payments to Date:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Penalty Basis:	Quarterly				
Total Penalty Amounts:								\$0.00	